



EMALAHLENI

Local Municipality

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File: 5/1/12/13
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25 January 2016

Local Government Budget Analysis
Intergovernmental Relations
40 Church Square
PRETORIA
0002

Attention: Linda Kruger

SUBMISSION DRAFT BUDGET REPORT 2016/2017 FINANCIAL YEAR

In terms of Section 17(3) and section 52 of the Municipal Finance Management Act, Act No. 56 of 2003 (as amended), please find attached Draft Budget report for Emalahleni Local Municipality MP312 for the 2016/2017 financial year(electronic and hard copy).

Trust that you will find the above to be in good order and any enquiries can be directed to Mr. LA Makgale at 013-6906241.

Yours faithfully

T JANSEN VAN VUUREN
MUNICIPAL MANAGER

Acknowledgement from National Treasury

I, hereby acknowledge that I received the draft budget report 2016/2017, hard copy and cd for Emalahleni Local Municipal.

Signature: Date:

EMALAHLENI LOCAL MUNICIPALITY



DRAFT BUDGET 2016/2017

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VISION

“Striving together to be an excellent centre for service delivery”.

MISSION STATEMENT

“Providing affordable, accessible and suitable quality service, enhancing community participation and creating a climate”.

CORE VALUES

In pursuance of our Vision and Mission, we adopted the following values:

- Efficiency
- Effectiveness
- Transparency
- Community involvement
- Growth

QUALITY CERTIFICATE

Annual Budget

2016/2017

I, **T Jansen Van Vuuren**, the Municipal Manager of **Emalahleni Local Municipality**, hereby certify that the annual budget statement report and supporting documentation for the 2016/2017 financial year has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr T Jansen Van Vuuren
Municipal Manager

Of
Emalahleni Local Municipality MP312

SIGNATURE

A handwritten signature in black ink, appearing to read 'T Jansen Van Vuuren', is written over a large, light gray oval.

DATE: **31/03/2016**

**DRAFT BUDGET: 2016/2017 FINANCIAL YEAR AND FORECASTS 2017/2018
AND 2018/2019:**

5/1/2015/2016/AD5

REPORT from the Acting Chief Financial Officer.

PURPOSE:

For Council to:

1. Consider the Operating, Capital and Personnel Budgets for the 2016/2017 financial year and MTREF in terms of Section 16(2) of the Municipal Finance Management Act (Act No. 56 of 2003) as amended;
2. recommend the consideration of the information required under section 17(3) of the Local Government: Municipal Finance Management Act, (Act No. 56 of 2003) as amended; and
3. approve that the 2016/17 budget and MTREF be taken for public consultation in April 2016.

BACKGROUND:

The capital, operational and personnel budgets (salaries and wages) of Council for the upcoming financial year (2016/2017) have been compiled and are submitted herewith for discussion. In addition forecasts of the requirements for the following two financial years have been made and are provided for consideration.

The following macro-economic forecasts were brought in consideration with the preparation of the 2016/17 budget and MTREF.

Fiscal year	2015 Actual	2016 Estimate	2017	2018 Forecast	2019
CPI Inflation	5.6	5.5	6.0	5.8	5.8

DISCUSSION:

EXECUTIVE SUMMARY

The draft operational budget for the 2016/2017 financial year is based on the operational budget for the 2015/2016 financial year plus an average increase of

12.64%. The average CPI for 2014/2015 financial year was of 5.14% and for December 2015, 5.2% as reflected in STATS SA CPI index.

National treasury's MFMA circular no 78 was used as a guidance for compilation of the 2016/2017 MTREF

Main challenges experienced during the compilation of the 2016/2017 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy
- Ever aging water, roads, sewerage and electricity infrastructure
- The increase cost of bulk electricity (Due to tariff increase by NERSA in excess of inflation)
- Illegal electricity connection, incorrect billing, households units not metered and malfunctioning meters.
- Huge distribution losses on electricity and water
- Maintaining a positive cash flow
- Increase in employees related cost due to implementation of new organogram structure including placement and a need to fill critical position
- Low collection levels on payment rate.

ANALYSIS OF EXPENDITURE BUDGET 2016/2017

An analysis of the estimated expenditure for 2016/2017 is as follows:

CATEGORIES	R'000	% of Budget
Remuneration	677,588	23.31%
General Expenditure:		
Eskom – Bulk purchases	876,981	30.17%
Water – Bulk purchases	72,469	2.49%
External Interest	72,718	2.50%
Sundry	177,688	6.12%
Non Cash Flow	81,408	2.80%
Total General	1,281,264	44.08%
Repair and Maintenance	131,869	4.54%
Depreciation – Redemption & Loans	167,500	5.76%
Contribution: Sundry	6,100	0.21%
Bad Debt	433,566	14.92%
Total Contributions	439,666	15.12%
Contribution to Capital	208,852	7.20%
TOTAL	2,906,741	100%

The Budget is to comply with Municipal Finance Management Act No. 56 of 2003, Circular No. 78

and No 78 as Annexure "A

The comparison of the current expenditure budget (2015/2016) vs. the 2016/2017 financial year, indicates the following:

CATEGORIES	BUDGET 2015/2016	DRAFT BUDGET 2016/2017	CHANGE
	R'000	R'000	%
Total Remuneration	595,148	677,588	13.85%
General Expenditure:			
Eskom	801,628	876,981	9.4%
Water	92,469	72,469	-21.63%
External Interest	81,497	72,718	-10.77%
Sundry	175,127	177,688	1.46%
Non Cash Flow	65,320	81,408	24.63%
Total General	1,216,041	1,281,264	5.36%
Repair and Maintenance	131,869	131,869	0%
Depreciation	165,000	167,500	1.51%
Contributions: Sundry	6 100	6 100	0%
Bad debts	267,631	433,566	62.0%
Total Contributions	273,731	439,666	60.62%
Contribution to capital	203,042	208,852	5.03%
TOTAL	2,580,632	2,906,741	12.64%

Main reasons for significant increases and decreases in expenditure are the following:

Bulk purchase of electricity

ESKOM increased the tariff of bulk purchases of electricity with 9. 4%.

Bulk purchase of water

Budget for bulk water purchase in 2015/2016 budget has decreased from R92,4million to R72,7million in 2016/2017. Budget for bulk purchases in 2015/2016 was prepared on accrued invoices for previous years.

External interest

The decrease in finance charges from R81,4 to R72,7million, is due to the fact that no new loans will be taken and the review of Eskom agreement .

Non cash flow items

These items are made of departmental charges on services charges and subsidies to indigent. Consumption of services charges by department have increased in the current finance year, hence the estimated budget for 2016/2017 has been increased from R65,3million to R81,4million.

Provision for bad debts

The provision for bad debts increased from R267,630,980 in the 2015/2016 financial year to R433,566,173 for the 2016/2017 budget, (based on a payment rate of 80.% and provision of 20.%). The estimated payment rate used for 2015/2016 was 89%.

A detailed discussion of the main headings now follows:

REMUNERATION AND ALLOWANCES

The employee element of the personnel budget amounts to 23.21% of the total expenditure budget and on the cash flow budget 31.5%, which falls below the norm of between 25% - 35%.

In considering this it is important to understand how the salaries and wages budget has been prepared. Provision was made for salary increases of 7.00%. The salary increase limits the provision for certain vacant positions. An amount of R45,526,634 was provided for overtime. It is imperative to comply within the amounts budgeted for as it will have a direct impact on the final salary percentage increase and vacant positions to be filled.

For the implementation of the new structure additional funds has to be obtained by means of reducing the repayment of Eskom arrears of which R118,341,501 was provided on the cash flow see ANNEXURE "B".

Vacant as well as critical positions are not included, and only currently filled positions are budgeted for. The main reasons for these actions are placement of employees and moving from grade 4 to grade 5 in terms of upper limits which has caused financial constraints on municipal cash flow. It is important that only budgeted positions be considered when filling vacant position, lest an unauthorised expenditure will be realised on salaries budget.

An agreement was received from SALGA, indicating the salary increases to be as follows:

Previous year (2015/2016)	a) An across the board increase of seven (7%) percent with effect from 1 July 2015
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	<p>b) Medical Aid contributions will be increase and the maximum employer contribution shall increase to R3,871 per month</p> <p>c) Minimum Wage R6,014.93 with effect from 1 July 2015.</p>
Current year (2016/2017)	<p>a) With effect from 1 July 2016 an across the board increase on the average CPI percentage, for the period 1 February 2015 until 31 January 2016 plus one (1.%) percent</p> <p>b) The minimum wage for the financial year 2016/2017 will increase with the same percentage as (a) above;</p> <p>c) Medical Aid contribution shall increase by 50% of the percentage increase reflective above. The maximum employer contribution will be R3,871</p>
New financial year (2017/2018)	<p>a) With effect from 1 July 2017 an across the board increase based on average CPI percentage for the period 1 February 2016 until 31 January 2017; plus one (1%) percent</p> <p>b) The minimum wage for the 2017/2018 will increase with the same percentage as (a) above</p> <p>c) Medical aid contribution shall increase by 25% of the percentage increase reflective above. The maximum employer contribution will be R3,871</p>

The basis to determine the salary budget for 2016/2017 was based the adjustment salary budget for 2015/2016 plus 7% increase as per SALGA agreement. Critical positions amount to R270,500,000 for which no budget has been provided and will be considered in the future.

GENERAL EXPENSES:

NERSA approved a tariff increase of 9.4% on bulk purchase of electricity. Council should apply to NERSA for the same tariff increase of 9.4% to consumers as budgeted for.

The implementation of GRAP has seen the need to budget for non cash-flow items separately. Within General Expenditure this heading includes the Indigent Subsidy(amounts to R35,929,454) and Inter departmental Charges (amounts to R45,174,646) as a result of metering different Council building and billing thereof.

Along with the other items in the overall budget the non cash flow items for 2016/2017 represent an assumed payment rate of 80.00%. It should be noted that the Indigent Subsidy now stands at R35,929,454 with the increase reflecting the Government's policy of support for the poor through the Equitable Share Grant.

Other major components have changed above the 5.2% benchmark which reflects the CPI as at 31 December 2015.

DESCRIPTION OF ITEM	AMOUNTS (R'000)		CHANGE	%
	2015/2016	2016/2017		
General Expenditure Bulk Services				
Bulk purchases – electricity	801.628	876.982		9.4%
Contribution – Provision for bad debt	267,731	433,566		62.0%

BULK PURCHASES ELECTRICITY:

NERSA approved a tariff increase of 9.4% on bulk purchase of electricity. Council should approach NERSA for the same tariff increase of 9.4% to consumers as budgeted for.

BULK PURCHASES WATER:

An agreement between Emalahleni and Anglo Operations limited was entered into whereby the council purchased 10 ML purified water per day from 1 October 2007 which increased to 16 ML per day. This amounts to R2,327,225 additional per year for the 2016/2017 financial year.

Provision of R41,114,321 (6.00% increase) was made for the purchase of water.

Additional provision was made on the operational budget for the purchase of 20KL water per day from Nuwater South Africa (Pty) Ltd to the amount of R31,354,423.

CONTRIBUTION – PROVISION FOR BAD DEBT:

The revenue budget is based on a payment level of 80.00% on services, and the provision for bad debts based on 20.00%.

DEPRECIATION:

GRAP has a significant impact on the way in which the Council will need to budget for Capital Charges in the future.

The result is that interest and redemption charges to individual cost centres are replaced with a charge for the use of the assets. This is known as Depreciation. However, for the Council as a whole, the impact on the bottom line will remain as the amount it pays external interest and redemption. For the purposes of setting the 2015/2016 budget, depreciation therefore reflects the external redemption charge only, with interest being shown under General Expenses in accordance with GRAP.

As a summary, however, provision for interest and redemption on loans for 2015/16 financial year is made as follows:

Description	R'000
Interest	R12,215
Redemption	<u>R18,394</u>
TOTAL	<u>R30,609</u>

No loans will be taken up during the 2016/2017 financial year, due to the financial position of Council however, the Municipality is developing an infrastructure investment strategy which include upon funding for infrastructure.

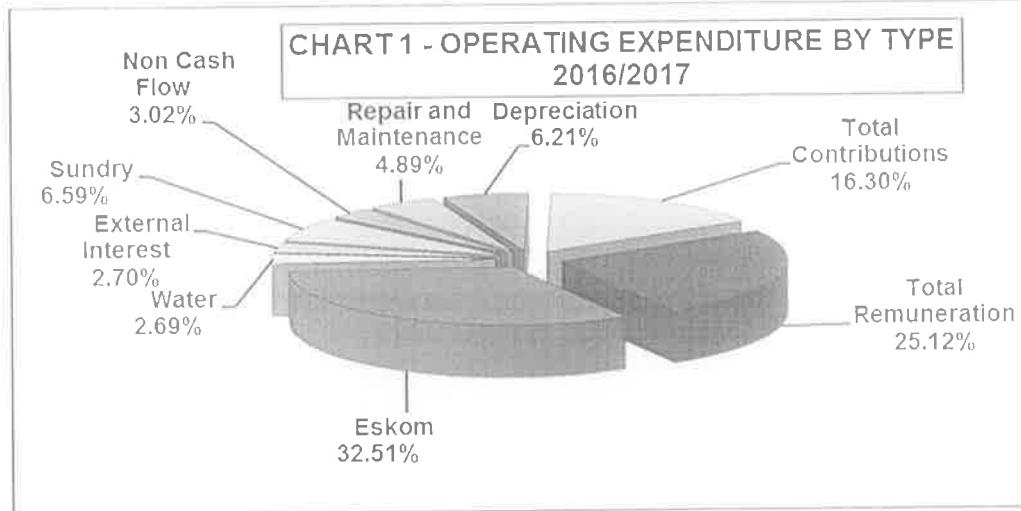
A schedule of external loans for interest and redemption payable 2016/2017, 2017/2018 and 2018/2019 is reflected and contained in **Annexure “C”**.

CONTRIBUTION TO FUNDS/RESERVES:

The following amounts are provided for the different funds:

Description	R'000
Provision for Mayor's Bursary Fund	1,000
Study Bursary Employees	100
Provision Selling long service leave	5,000
Bad debts (non-cash-flow item)	433,566
TOTAL	439,666

The following graph gives a breakdown of the main expenditure categories for 2016/2017

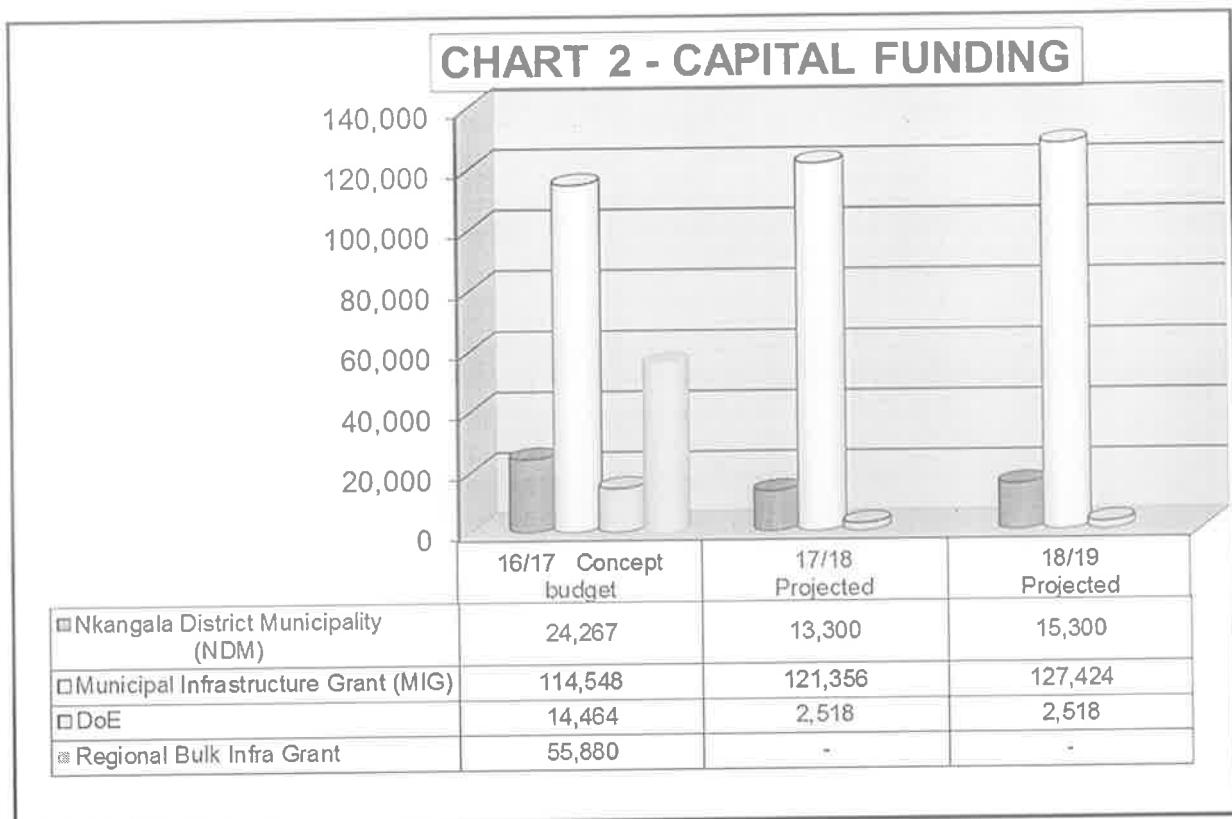


CAPITAL BUDGET

The capital budget for the 2016/2017 financial year amounts to R219,158,977 which will be financed as follows:

CAPITAL PROGRAM AS PER IDP	R'000
Nkangala District Municipality (NDM)	24,267
Municipal Infrastructure Grant (MIG)	114,548
DoE	14,464
Regional Bulk Infrastructure Grant (Indirect grant)	55,880
NDPG	10,000
TOTAL CAPITAL PROGRAM	219,159

This capital budget reflects the increased allocation from National Government and the District Council. It is in line with the draft IDP. The necessary consultation process with the community will take place and the identified needs from the community will be contained in the abovementioned total. For a further breakdown of these projects, refer to **Annexure "E"**. The following graph depicts a breakdown of capital funding.



CAPITAL BUDGET BY KEY FOCUS AREAS

Emalahleni Local municipality capital budget 2016/2017 – 2017/2018						
DIRECTORATE	PROJECT DESCRIPTION	SOURCE OF FUNDING	BUDGET 2016/17	BUDGET 2017/18	BUDGET 2018/19	TOTAL CAPITAL BUDGET FOR MTREF PERIOD
TECHNICAL DEPARTMENT						
TOTAL FUNDING (ESKOM)	INEP	EP (Eskom) IN-KIND	1 464 000	1 538 000	1 538 000	4 540 000
TOTAL GRANT (MUNICIPAL)	INEP	INEP	13 000 000	980 000	980 000	14,960,000
	Electrification of houses	INEPG	13 000 000	980 000	980 000	14,960,000
	- Klarinet Township	MIG	10 287 799			10 287 799
	- Development of Roads	MIG	1,000,000			1,000,000
	- Construction of Stormwater Mthunzi Vilakazi(Completion)	MIG				
	- Construction of Roads	MIG			64,319,104	64,319,104
	- Upgrading of Water Network Emalahleni	MIG				
	- Klipspruit – 15Ml – 30Ml	MIG	66 776 525	82 223 475	5,461,056	19,639,456
	- Empumellewini bulk outfall sewerline and pump station	MIG	13 400 662			13 400 662
	- Refurbishment of Ganala WWTP	MIG	11 306 639			11 306 639
	- Brugspruit Outfall					

	- Sewer Upgrading of Sewer Network for Hostels 1-4	MIG	10,776,525	10,776,525	6,067,650	27,620,700
	- Upgrading of Sewer Network Emalahleni Electricity Network	MIG	1,000,000			1,000,000
	Refuse Transfer Facility	MIG	14 178 400	5,461,056	18,203,520	19,639,456
	Refuse Material Recovery	MIG		18,203,520		18,203,520
	Mini Communal Dumping Stations at Vosman and Kwaguqua Extensions	MIG		6,067,840		6,067,840
	Construction of Leeuwpoort Waste Disposal	MIG		2,427,136		2,427,136
	Emalahleni New Cemetery			10,922,112		10,922,112
	Construction of Stadiums			2,427,136		2,427,136
				6,067,840		6,067,840
TOTAL FUNDING	MIG	114 548 150	121 356 800	127 424 450	345 911 150	
	- Reconstruction of damaged roads	NDM	11 396 827	5 000 000	7 500 000	23 896 827
	- Upgrading Klarinet x2 x3 and Pine Ridge sewer	NDM	2,500,000	5 000 000	7 800 000	15 300 000
	- Sewerline Hlalanikahle ext 3	NDM	4 500 000			4 500 000
	- Upgrading Pap and vleis sewerline	NDM	2,420,000			2,420,000
	- Supply and delivery of greenhouse tunnel	NDM	450,000	500,000		950,000
	- Upgrading of King George park and Eadie Street	NDM	3,000,000	1,000,000		4,000,000
	- Hazmat Response Vehicle	NDM		1,800,00		1,800,000
TOTAL NKANGALA	NDM	24 266 827	13 300 000	15 300 000	52 866 827	

DISTRICT FUNDING		NDPG		NDPG		NDPG		NDPG	
TOTAL FUNDING		Non motorised stormwater drainage		10 000 000		10 000 000		10 000 000	
TOTAL FUNDING		NDPG		10 000 000		10 000 000		10 000 000	
TOTAL FUNDING		RBIG		RBIG		RBIG		RBIG	
TOTAL FUNDING		Regional bulk infrastructure		55 880 000		55 880 000		55 880 000	
TOTAL CAPITAL		Emalahleni Water Scheme		219,158 977		165 332 800		173 400 450	
TOTAL CAPITAL		219,158 977		165 332 800		173 400 450		692,023,227	

REVENUE BUDGET 2016/2017

Revenue management is fundamental to the financial sustainability and therefore municipal revenue strategy needs to be built around the following key components:

- Ensuring consumers are paying fairly for their utilisation as well as reducing costs associated with penalties and maintenance;
- Implementation of smart metering technology and improve billing database by ensuring that all user are brought into the system and billed correctly;
- Removal of illegal connections;
- Protective structures to prevent tempering and theft;
- Improve customer relation and promote culture of paying
- Reduction on distribution losses on electricity and water.
- Load curtailment strategy aiming at reducing demand and penalties to the municipality;
- Tightening credit control measures and increase debt collection targets
- Improving energy efficiency of public buildings and lighting;
- Identification and pursuance of government grants

The mid-term assessment and the adjustment budget for 2015/2016 were used as the baseline to project revenue for the next three years financial years to ensure budget projections are realistic and can be achieved. The revenue enhancement programs have also been taken into consideration when projection on revenue was done.

In the adjustment budget for 2015/2016 financial year, revenue was revised downward from R2 825,4million to R2 520,1million. The reduction was due to material under collection on revenue during the year. Revenue budget for 2016/2017 financial year amounts to R2 835,5million and this reflects an increase of R315,4million when compared to revenue adjustment budget for 2015/2016 financial year. The increase is due to an increase in services charges tariffs, billing of households which were previously not billed and increase in government grants allocation.

Section 18 of the MFMA requires that an annual budget must be funded. National treasury advices municipalities to keep increase in rates and tariffs and other

charges at levels that will reflect an appropriate balance between the interest of poor households and ensuring the financial sustainability of the municipality.

Service charges are increased as follows:

Assessment rates:

- The property rates will be levied on the total market value of the property in accordance with the Property Rates Policy. The first R50,000 of the market value of residential properties will be exempted from property rates.
- Provision is made for a 6% increase in the total income in respect of property rates.

Electricity:

ESKOM tariff application of 9.40% increase has been approved by NERSA and the tariff is adjusted accordingly. (See Annexure "A")

The distribution loss however increased to +- 36.6% as at 30 June 2015.

The fact that distribution losses did not decrease can result in the electricity tariff not being approved by NERSA. Motivation will have to be presented to NERSA after the tabling of the draft budget.

Water:

The recommended increase in the water tariff is 6%.

Sewer:

The recommended increase in respect of sewer is limited to 6%.

Refuse Removal

The recommended increase in respect of refuse removal is 6%.

Equitable Share

The Equitable Share Grant is an unconditional grant assisting municipalities to supplement their operating revenue for their operational requirements.

An amount of R256,739,000 million has been preliminary approved for the 2016/2017 financial year. This is an increase of approximately 11.83% on the current year and reflects the Government's increased investment the alleviation of poverty.

The proposed allocation in respect of Indigent Subsidy in the 2016/2017 budget is R35, 929,454 million.

The monthly Indigent subsidy as from 1 July 2016 will be R192.64 per indigent customer. An estimated number of 15,542 consumers will be subsidized in the 2016/2017 financial year.

Indigent subsidy broken down as follows:

Electricity (50 units)	R 48.25
Refuse	R 55.12
Basic Sewer and additional sewer	R 24.06
Water Consumption (6 Kilolitre)	<u>R 41.55</u>
Subtotal	R168.98
Plus 14% VAT	<u>R 23.66</u>
TOTAL	<u>R192.64</u>

Indigents will not be subsidized in respect of assessment rates as the first R50,000 of the market value of all residential properties is exempted.

Projections for the following two years continue this trend with indicative figures of R288 million (12.28% increase) for 2017/2018 and R317 million (10% increase) for 2018/2019.

It is recommended that the allocation should be as follows:

Description	R'000
Indigent applications	35,929
Operating	220,810
TOTAL	<u>256,739</u>

Payment Rate:

The payment rate anticipated for the 2016/2017 financial year will be 80.0% resulting in a provision for non cash-flow items of 20.0% (bad debts).

<u>Financial year</u>	<u>Average payment rate</u>
2013/2014	73.70%
2014/2015	79.80%
2015/2016 (February 2016)	73.73%
Average	75.74%

General:

The impact of all the above is that the maximum income achievable is estimated at R2,835,521,877 which is an increase of R10,069,399 or 0.36% when compared to R2,825,452,478 for 2015/2016 financial year. This is made up as follows:

DESCRIPTION	R'000
General Services/Grants	74,257
Water	24,156
Sewer	15,115
Electricity	-142,507
Refuse	22,473
Rates	16,575
TOTAL	10,069

TARIFF STRUCTURE FOR SERVICES:GENERAL REMARKS:

Due to the financial position of Council and economical circumstances, expenditure must be limited to the level of achievable income.

It is recommended that the tariffs be increased as shown above with effect from 1 July 2016. Proposed tariffs as per **Annexure F**. The proposed tariffs do not include VAT.

MEDIUM TERM REVENUE EXPENDITURE FRAMEWORK (MTREF):

The attached Medium Term Revenue Expenditure Framework for Operational Income and Expenditure, "**Annexure "D"**" and the Capital Budget is prepared for the financial years 2016/2017 to 2018/2019. This document is utilized for planning and control purposes regarding the budget and assists in keeping tariff increases at affordable levels, compared to expenditure needs and economic ratio.

The actual cash flow for 2016/2017 financial year for notification is attached as **Annexure "B"**.

Attached as **Annexure "D"** is the Municipal Annual Budgets and MTREF & Supporting Tables.

RECOMMENDATION BY THE ACTING CHIEF FINANCIAL OFFICER:

1. That the Draft Budget: MTREF **Annexure "D"** for the 2016/2017 financial year be approved in terms of Section 160(2)(3)(b) of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996), read with Section 16(2) of the Municipal Finance Management Act, (Act No. 56 of 2003) as amended as follows:
 - 1.1 Operating budget, expenditure to the amount of R2,917,047,636.
 - 1.2 Capital program (vote) to the amount of R219,158,977 **Annexure "E"**;
 - 1.3 Revenue to the amount of R2,835,521,877 broken down as follows:

VOTE	R'000 OPERATING EXPENDITUR E	R'000 CAPITAL EXPENDIT URE	R'000 REVENUE
Executive & Council	R116,341		R0,14
Financial Services	R271,436		R740,167
Corporate Services	R54,273		R1,254
Planning & Development	R56,680		R22,506
Community Services	R157,083		R30,602
Environment management, Waste and Parks	R134,111	R3,450	R107,149
Technical Services	R67,672		R6,038
Sanitation	R150,199	R122,630	R260,855
Roads	R60,154	R32,684	R32,727
Water	R329,345	R55,880	R443,448
Electrical Services	R1,300,589	R14,464	R1,190,756
TOTAL	R2,697,888	R219,158	R2,835,521

- 1.4 That the following sub-functions under the abovementioned votes be noted:

Executive & Council:

- Mayor's Office
- Mayoral Committee
- Administration Speaker
- Council General Expenditure
- Municipal Manager

- Chief Operations Manager
- Chief Internal Auditing
- Chief Risk Officer
- Director Regional Services
- Director Strategic Executive Support
- Manager Gender Relations
- Manager Strategic Planning and Monitoring

Financial Services:

- C F O Administration
- Fleet
- Expenditure
- Supply Chain Management
- Revenue Management
- Assessment Rates and Taxes
- Market
- Budget Treasury
- Financial Management

Corporate Services:

- Executive Director Corporative Services
- Administration and Auxiliaries
- Human Resource Management
- Legal Services
- Information Technology

Planning & Development:

- Executive Director Development Planning
- Spatial Planning and Land Use
- Building Control
- Economic Development and Tourism (Resort)
- Properties
- Human Settlement

Community Services:

- Executive Director Community Services
- Social Services
- Libraries
- Sports, Recreation, Arts and Culture
- Registration, Licensing and Public Transport
- Traffic, Security and Law Enforcement
- Fire, Rescue and Disaster Management

Environment Management, Waste and Parks:

- Executive Director Environment Management, Waste and Parks
- Waste Management

- Parks, Cemeteries, Open Spaces, Sport Facilities and Aerodrome
- Environment Management and Compliance

Technical Services:

- Executive Director Technical Services
- P M U
- Technical Support
- Property Services

Sanitation:

- Manager Sanitation
- Waste Water Treatment Works
- Sewer Network
- Technical support Service

Roads:

- Manager Roads and Stormwater
- Roads and Stormwater

Water:

- Manager Water
- Abstraction and Water Treatment Works
- Bulk Lines, Storage and Reticulation

Electrical Services Network and Bulk:

- Electrical Reticulation
- Electrical Bulk Services

2. that the following be noted and confirmed:

- 2.1 That Eskom tariff application increase of 9.4% while bulk purchases increase with 9.4%. It is therefore recommended that Council budget for an increase of 9.4%;
- 2.2 that provision of R433,566,173 has been made for possible irrecoverable debts on the understanding that strict legal measures will continue to be implemented to curb losses and non-payment for services;
- 2.3 that it be noted that the total provision for irrecoverable debts will amount to R1,265,475,636 being 62.28% of outstanding debtors of R2,031,805,135 as at 29 February 2016;
- 2.4 that provision was made for a Human Resource budget increase of 7.00% across the board with effect from 1 July

2016 and no provision was made for critical positions which amounts to R270,500,000;

- 2.5 that provision was made for a possible increase of 7.00% in the allowances of Councillors, Municipal Manager and Section 57 Employees (Directors);
- 2.6 that the amount of R229,575,000 from equitable share has been allocated as follows:

	R'000
2.7.1 Indigent	R 35,929
2.7.2 Operational Budget	R220,810
	R256,739

- 2.7 that capital items (furniture, machinery, tools, computers, etc.) up to R10,000 each, were provided for on the operational budget as inventory items, in line with the "GRAP-principles" and also for reasons of simplification of the budget;
- 3. that the tariff of charges, with reference to the under mentioned services, be amended in terms of Section 75A (as amended) of the Local Municipal Systems Act, 32 of 2000 (as amended), read with section 10(g)(7)(a) and (b) of the Local Government Transition Act, No. 209 of 1993 (as amended), with effect from 1 July 2016 and with regard to **Annexures F** be noted;

ANNEXURE "F"	Assessment Rates
ANNEXURE "F"	Water
ANNEXURE "F"	Sewerage
ANNEXURE "F"	Refuse Removal
ANNEXURE "F"	Electricity
ANNEXURE "F"	Other tariffs related to accounts
ANNEXURE "F"	Recreation resort
ANNEXURE "F"	Market services
ANNEXURE "F"	Spatial Planning
ANNEXURE "F"	Building Control Fees
ANNEXURE "F"	Fire Brigade services
ANNEXURE "F"	Rental: Cultural centre and Community Halls
ANNEXURE "F"	Rental: Community Halls around Lynnville & Schoongezicht
ANNEXURE "F"	Library Services
ANNEXURE "F"	Rental: Sports Facilities

ANNEXURE " F"	Cemetery Tariffs
ANNEXURE " F"	Parking Areas
ANNEXURE " F"	Railway Services
ANNEXURE " F"	MTREF & Payment Rate
ANNEXURE " F"	Credit Control and Debt Collection By – law
ANNEXURE " F"	Electricity By – law
ANNEXURE " F"	Rates By – law

4. that the tariff for assessment rates be fixed and amended in terms of section 14(1) of the Municipal Property Rates Act, and section 75 (A1)(a) of the Systems Act, as from 1 July 2016 and with regard to Annexure "F";
5. that the assessment rates, which are to be levied in terms of (6) above, be payable in 12 equal monthly instalments;
6. that the execution/purchase of capital projects/items, as contained in the Capital budget be approved in terms of section 19 of the Municipal Finance Management Act ,No 56 of 2003 as per Annexure "E";
7. that the council enforce the credit control policy to improve its payment rate levels and also strive to manage expenditure;
8. that reports regarding grants spending be submitted to the relevant National and Provincial Departments in accordance with the Act and associated regulations;
9. that both the capital and operational budgets be presented to the relevant National and Provincial Departments as per the Municipal Finance Management Act (Act No. 56 of 2003);
13. that the draft budget framework as required by the Municipal Finance Management Act (Act No. 56 of 2003) Section 17(3) as amended per budget tables and supporting tables be approved for public consultation;
14. that the Draft budget for 2016/207 be place on the municipal website after being approved;
15. that the local community be invited to submit representations on the draft budget in terms of S22 (a; ii) of the Municipal Finance Management Act, Act No. 56 of 2003 (as amended) and Section 21 of the Municipal Systems Act, Act No. 32 of 2000 (as amended);

16. that note be taken of paragraph 4.8 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) circular 58 and its recommendation be implemented in terms of section 167 of the MFMA;

16. that the capital budget per source of funding is as follows; and

CAPITAL BUDGET BY SOURCE OF FUNDING

CAPITAL PROGRAM AS PER IDP	R'000
Nkangala District Municipality (NDM)	24,267
Municipal Infrastructure Grant (MIG)	114,548
DoE	14,464
Regional Bulk Infra Grant	55,880
NDPG	10,000
TOTAL CAPITAL PROGRAM	219,159

20. that the capital budget per category is as follows:

DIRECTORATE		PROJECT DESCRIPTION	SOURCE OF FUNDING	BUDGET 2015/16	BUDGET 2016/17	BUDGET 2017/18	TOTAL BUDGET MTCREF PERIOD	CAPITAL FOR MTCREF PERIOD
TECHNICAL DEPARTMENT		Demand Side Management	DSM	-	-	-	-	-
TOTAL DEMAND SIDE FUNDING	1080/05			0	0	0	0	0
TOTAL DEMAND SIDE GRANT FUNDING	1080/05	Electricity Network	EP (Eskom) IN-KIND	0	1 464 000	1 538 000	3 002 000	
TOTAL FUNDING (ESKOM)	1080/05	Electrification of houses	INEP	20 772 000	13 000 000	980 000	3 002 000	
TOTAL GRANT (MUNICIPAL)	1040/30	Klarinet Township	MIG	25 908 450	30 000 000	30 000 000		
		- Development						
		- Upgrading and Refurbishment of Waste Water treatment (WWTP)						
1060/10		Klipspruit – 15Ml – 30Ml	MIG	30 000 000	45 854 150	47 321 800	123 175 950	
		- Empumeleweni bulk outfall sewerline and pump station	MIG	17 000 000			17 000 000	
		- Refurbishment of Ferrobank WWTP	MIG	20 000 000				20 000 000

	- Refurbishment and Upgrading Naaupoort WWTP	MIG	11 000 000				11 000 000
	- Refurbishment of Riverview WWTP	MIG	6 097 750				6 097 750
	- Sewer Reticulation	MIG		8 694 000	14 035 000		22 729 000
				30 000 000	30 000 000		60 000 000
1070/15	Water Reticulation	MIG					
TOTAL FUNDING	MIG	MIG	110 006 200	114 548 150	121 356 800	345 911 150	
1065/10	- Reconstruction of damaged roads	NDM	10 000 000	7 960 000	7 960 000	25 920 000	
	- Replacement of AC pipes	NDM		6 000 000	6 620 000	12 620 000	
1070/15	- Engineering master plans	NDM	4 014 172				4 014 172
TOTAL NKANGALA DISTRICT FUNDING		NDM	14 014 172	13 960 000	14 580 000	42 554 172	
1070/15	Non motorised water infrastructure	NDPG					
TOTAL FUNDING	NDPG	NDPG	5 000 000	10 000 000	10 000 000	25 000 000	
1035/25	New Servers	Own Revenue					
TOTAL FUNDING	OWN	NDPG	5 000 000	10 000 000	10 000 000	25 000 000	
1070/15	Regional bulk infrastructure	water	RBIG				
TOTAL FUNDING	RBIG		2 200 000	0	0	2 200 000	
MPR017	Emalahleni Water Scheme						123 088 000
TOTAL CAPITAL			201 042 372	208 852 150	166 612 800	541 755 322	

Municipal annual budgets and MTREF & supporting tables

Version 2.7.1

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
lgdocuments@treasury.gov.za

Accountability

Transparency

**Information &
service delivery**

Preparation Instructions

Municipality Name:

MP312 Emalahleni (Mp)

CFO Name:

acting LA MAKGALE

Tel:

013 690 6241

Fax:

013 690 6207

E-Mail:

makgalela@emalahleni.gov.za

Budget for MTREF starting:

2016

Budget Year: 2016/17

Does this municipality have Entities?

No

If YES: Identify type of report:

Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

[Hide Pre-audit columns on all sheets](#)

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Showing / Clearing Highlights

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Important documents which provide essential assistance

MFMA Budget Circulars

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Dummy Budget Guide

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Funding Compliance Guide

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MFMA Return Forms

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive And Council	Executive And Council	
Vote 02 - Finance	01.1 Mayor's Office	01.1 - Mayor's Office
Vote 03 - Administration And	01.2 Mayoral Committee	01.2 - Mayoral Committee
Vote 04 - Planning & Development	01.3 Speaker	01.3 - Speaker
Vote 05 - Health	01.4 Council General Expenditure	01.4 - Council General Expenditure
Vote 06 - Community & Social Services	01.5 Municipal Manager	01.5 - Municipal Manager
Vote 07 - Housing	01.6 Community Participation & Communication	01.6 - Community Participation & Communication
Vote 08 - Public Safety	01.7 Internal Auditing	01.7 - Internal Auditing
Vote 09 - Sport & Recreation	01.8 PMS And IDP	01.8 - PMS And IDP
Vote 10 - Environment Protection	01.9 LED & Marketing	01.9 - LED & Marketing
Vote 11 - Waste Management	01.10 PMU	01.10 - PMU
Vote 12 - Waste Water Management	01.11 Expenses Mayors - Office	01.11 - Expenses Mayors - Office
Vote 13 - Water	01.12 Members Of Mayoral Committee (mmc's)	01.12 - Members Of Mayoral Committee (mmc's)
Vote 14 - Electricity Distribution	01.13 Administration Speaker	01.13 - Administration Speaker
Vote 15 - Other	01.14 Council General	01.14 - Council General
	01.15 Municipal Manager	01.15 - Municipal Manager
	01.16 Chief Operations Manager	01.16 - Chief Operations Manager
	01.17 Chief Internal Auditor	01.17 - Chief Internal Auditor
	01.18 Chief Risk Officer	01.18 - Chief Risk Officer
	01.19 Director Regional Services	01.19 - Director Regional Services
	01.20 Director Strategic Executive Services	01.20 - Director Strategic Executive Services
	01.21 Manager Gender Relations & Development	01.21 - Manager Gender Relations & Development
	01.22 Manager Strategic Planning & Monitoring	01.22 - Manager Strategic Planning & Monitoring
Vote Finance		
02.1 Finance Administration	02.1 - Finance Administration	
02.2 Finance Expenditure And Risk Management	02.2 - Finance Expenditure And Risk Management	
02.3 Finance Income	02.3 - Finance Income	
02.4 Stores And Asset Management	02.4 - Stores And Asset Management	
02.5 Property Rates & Grants	02.5 - Property Rates & Grants	
02.6 Cfo Administration	02.6 - Cfo Administration	
02.7 Fleet	02.7 - Fleet	
02.8 Expenditure	02.8 - Expenditure	
02.9 Supply Chain Management (scm)	02.9 - Supply Chain Management (scm)	
02.10 Revenue Management	02.10 - Revenue Management	
02.11 Assessment Rates & Taxes	02.11 - Assessment Rates & Taxes	
02.12 Market	02.12 - Market	
02.13 Budget & Treasury	02.13 - Budget & Treasury	
02.14 Financial Management	02.14 - Financial Management	
02.15 Stores & Asset Management	02.15 - Stores & Asset Management	
02.16 Fleet	02.16 - Fleet	
Vote Administration And Resource Management		
03.1 Executive Director Corporate Services	03.1 - Executive Director Corporate Services	
03.2 Department Administration & Auxiliaries	03.2 - Department Administration & Auxiliaries	
03.3 Department Human Resource Management	03.3 - Department Human Resource Management	
03.4 Department Legal Services	03.4 - Department Legal Services	
03.5 Department Information Technology	03.5 - Department Information Technology	
03.6 Administration	03.6 - Administration	
03.7 Human Resources	03.7 - Human Resources	
03.8 Information Technology	03.8 - Information Technology	
03.9 Property Services	03.9 - Property Services	
Vote Planning & Development		
04.1 Executive Director Development Planning	04.1 - Executive Director Development Planning	
04.2 Department Spatial Planning	04.2 - Department Spatial Planning	
04.3 Building Control	04.3 - Building Control	
04.4 Department Economic Planning & Tourism	04.4 - Department Economic Planning & Tourism	
04.5 Department Properties	04.5 - Department Properties	
04.6 Department Human Settlement	04.6 - Department Human Settlement	
04.7 Spatial Planning	04.7 - Spatial Planning	
04.8 Land Use Management	04.8 - Land Use Management	
04.9 Administration - Planning & Development	04.9 - Administration - Planning & Development	
Vote Health		
05.1 Department Social Services	05.1 - Department Social Services	
05.2 Primary Health Care Clinics	05.2 - Primary Health Care Clinics	
Vote Community & Social Services		
06.1 Executive Director Community Services	06.1 - Executive Director Community Services	
06.2 Libraries	06.2 - Libraries	
06.3 Cultural Centre	06.3 - Cultural Centre	
06.4 Community Halls	06.4 - Community Halls	
06.5 Libraries	06.5 - Libraries	
06.6 Cemeteries	06.6 - Cemeteries	

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote Housing		
07.1	Housing	07.1 - Housing
Vote Public Safety		
08.1	Depart Registration-licensing&pub Transp	08.1 - Depart Registration-licensing&pub Transp
08.2	Department Traffic & Security	08.2 - Department Traffic & Security
08.3	Depart Fire-rescue & Disaster Management	08.3 - Depart Fire-rescue & Disaster Management
08.4	Administration - Public Safety	08.4 - Administration - Public Safety
08.5	Licensing	08.5 - Licensing
08.6	Traffic	08.6 - Traffic
08.7	Law Enforcement	08.7 - Law Enforcement
08.8	Security	08.8 - Security
08.9	Fire Services	08.9 - Fire Services
08.10	Disaster Management	08.10 - Disaster Management
Vote Sport & Recreation		
09.1	Department Sport-recreation-arts&culture	09.1 - Department Sport-recreation-arts&culture
09.2	Parks And Recreation	09.2 - Parks And Recreation
09.3	Sport	09.3 - Sport
Vote Environment Protection/management		
10.1	Executive Director Environment Mgmt	10.1 - Executive Director Environment Mgmt
10.2	Depar Parks-cemeteries-open Space	10.2 - Depar Parks-cemeteries-open Space&sports
10.3	Department Environment Management	10.3 - Department Environment Management & Comp
10.4	Environmental Management	10.4 - Environmental Management
Vote Waste Management		
11.1	Department Waste Management	11.1 - Department Waste Management
11.2	Solid Waste	11.2 - Solid Waste
Vote Waste Water Management		
12.1	Manager Sanitation	12.1 - Manager Sanitation
12.2	Waste Water Treatment Work	12.2 - Waste Water Treatment Work
12.3	Sewer Network	12.3 - Sewer Network
12.4	Technical Support Service	12.4 - Technical Support Service
12.5	Sewerage Purification	12.5 - Sewerage Purification
12.6	Sewerage Network	12.6 - Sewerage Network
Vote Water		
13.1	Manager Water	13.1 - Manager Water
13.2	Abstraction & Water Treatment Work	13.2 - Abstraction & Water Treatment Works
13.3	Bulk Lines-storage & Reticulation	13.3 - Bulk Lines-storage & Reticulation
13.4	Water Purification/storage	13.4 - Water Purification/storage
13.5	Water Network/distribution	13.5 - Water Network/distribution
13.6	Administration - Water	13.6 - Administration - Water
Vote Electricity Distribution		
14.1	Executive Director Technical Services	14.1 - Executive Director Technical Services
14.2	Project Management Unit (pmu)	14.2 - Project Management Unit (pmu)
14.3	Technical Support	14.3 - Technical Support
14.4	Electrical Reticulation	14.4 - Electrical Reticulation
14.5	Electrical Bulk Services	14.5 - Electrical Bulk Services
14.6	Electricity Distribution	14.6 - Electricity Distribution
14.7	Street Lighting	14.7 - Street Lighting
14.8	Administration - Electricity	14.8 - Administration - Electricity
Vote Other		
15.1	Property Services	15.1 - Property Services
15.2	Manager Roads & Stormwater	15.2 - Manager Roads & Stormwater
15.3	Roads & Stormwater	15.3 - Roads & Stormwater
15.4	Roads & Stormwater	15.4 - Roads & Stormwater
15.5	Recreational Resort	15.5 - Recreational Resort
15.6	Nature Reserve	15.6 - Nature Reserve
15.7	Market	15.7 - Market
15.8	Aerodrome	15.8 - Aerodrome
15.9	Building Control	15.9 - Building Control
15.10	Property Services	15.10 - Property Services

MP312 Emalahleni (Mp) - Contact Information**A. GENERAL INFORMATION****Municipality** MP312 Emalahleni (Mp)**Grade** 03

1 Grade in terms of the Remuneration of Public Office Bearers

Province MP Mpumalanga**Web Address** www.emalahleni.gov.za**e-mail Address** admin@emalahleni.gov.za**B. CONTACT INFORMATION****Postal address:**

P.O. Box 03

City / Town EMALAHLENI

Postal Code 1035

Street address

Building 4858

Name CNR ARRAS & MANDELA

City / Town EMALAHLENI

Postal Code 1035

General Contacts

number 013 690 6911

Fax number 013 690 6207

C. POLITICAL LEADERSHIP**Speaker:**

Name AD MKHWANAZI

number 013 690 6449

Cell number 013 690 6449

Fax number 013 690 6430

E-mail address mkhwanazid@emalahleni.gov.za**Secretary/PA to the Speaker:**

Name

number

Cell number

Fax number

E-mail address

Mayor/Executive Mayor:**Secretary/PA to the Mayor/Executive Mayor:**

Name CLLR SALOME SITHOLE

number 013 690 6234

Cell number 013 690 6430

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E-mail address sitholes@emalahleni.gov.za

Name

number

Cell number

Fax number

E-mail address

Deputy Mayor/Executive Mayor:**Secretary/PA to the Deputy Mayor/Executive Mayor:**

Name

Name

number

number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

D. MANAGEMENT LEADERSHIP		
Manager:		Secretary/PA to the Municipal Manager:
Name	T VAN VUUREN	Name
number	013 690 6208	number
Cell number	013 690 6208	Cell number
Fax number	013 690 6479	Fax number
E-mail address	maiselah@emalahleni.gov.za	E-mail address
Chief Financial Officer		Secretary/PA to the Chief Financial Officer
Name	acting LA MAKGALE	Name
number	013 690 6241	number
Cell number	082 491 8936	Cell number
Fax number	013 690 6207	Fax number
E-mail address	makgalela@emalahleni.gov.za	E-mail address
information		
Name	JJJ VENTER	
number	013 690 6246	
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information		
Name		
number		
Cell number		
Fax number		
E-mail address		
information		
Name		
number		
Cell number		
Fax number		
E-mail address		

MP312 Emalahleni (Mp) - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework				
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18
R thousands												
Financial Performance												
Property rates	231 681	277 679	334 165	363 170	347 907	347 907	271 019	384 120	407 167	431 597		
Service charges	958 846	1 103 297	1 168 455	1 871 318	1 448 239	1 448 239	970 341	1 770 234	1 899 124	2 037 561		
Investment revenue	3 746	2 196	1 648	1 001	596	596	410	707	749	794		
Transfers recognised - operational	189 231	194 765	234 560	239 448	245 780	245 780	236 694	268 311	298 441	327 287		
Other own revenue	88 112	125 176	183 308	151 675	272 849	272 849	169 996	192 991	205 401	218 621		
Total Revenue (excluding capital transfers and contributions)	1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882	3 015 861		
Employee costs	338 542	408 723	478 803	571 167	589 421	589 421	427 410	649 768	695 307	743 980		
Remuneration of councillors	17 625	18 988	20 086	20 940	20 155	20 155	17 847	24 972	26 720	28 590		
Depreciation & asset impairment	164 806	151 403	167 533	165 000	164 998	164 998	—	167 500	167 500	167 500		
Finance charges	24 602	75 177	135 694	81 497	70 750	70 750	8 759	72 718	32 215	25 308		
Materials and bulk purchases	682 159	1 353 115	894 773	1 025 966	1 002 286	1 002 286	408 116	1 081 320	1 161 101	1 246 967		
Transfers and grants	24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861		
Other expenditure	359 360	390 413	538 088	481 290	393 258	393 258	128 912	665 682	647 367	683 067		
Total Expenditure	1 611 384	2 413 966	2 257 395	2 381 769	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577	2 934 274		
Surplus/(Deficit)	(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305	81 587		
Transfers recognised - capital	162 296	180 287	154 327	198 842	204 829	204 829	60 975	219 159	165 493	173 400		
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—	—		
Surplus/(Deficit) after capital transfers & contributions	22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 084	137 633	208 798	254 987		
Share of surplus/ (deficit) of associate												
Surplus/(Deficit) for the year	22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 084	137 633	208 798	254 987		
Capital expenditure & funds sources												
Capital expenditure	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400		
Transfers recognised - capital	76 211	77 708	137 621	193 842	193 842	193 842	71 615	219 159	165 333	173 400		
Public contributions & donations	59	—	—	—	60 428	60 428	2 001	—	—	—		
Borrowing	—	30	3 693	—	15 893	15 893	3 002	—	—	—		
Internally generated funds	3 050	(5 675)	5 951	9 200	21 736	21 736	2 585	—	—	—		
Total sources of capital funds	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400		
Financial position												
Total current assets	372 473	623 415	695 960	1 024 925	1 024 925	1 024 925	949 972	1 848 629	1 991 035	2 085 542		
Total non current assets	2 194 529	2 269 361	2 274 007	2 160 840	2 160 840	2 160 840	2 109 710	2 581 168	2 577 010	2 583 120		
Total current liabilities	422 727	987 929	1 800 181	985 955	985 955	985 955	1 688 724	1 618 497	1 581 038	1 537 353		
Total non current liabilities	339 126	328 935	396 589	382 649	382 649	382 649	418 161	410 102	430 786	452 818		
Community wealth/Equity	1 805 149	1 575 912	773 196	1 817 161	1 817 161	1 817 161	952 797	2 401 199	2 556 222	2 678 491		
Cash flows												
Net cash from (used) operating	250 586	170 324	240 984	644 898	770 452	770 452	770 452	239 235	243 910	265 415		
Net cash from (used) investing	(174 933)	(206 351)	(155 599)	(289 920)	(289 920)	(289 920)	(289 920)	(219 159)	(165 333)	(173 400)		
Net cash from (used) financing	(19 587)	9 045	(36 234)	(436 754)	(415 958)	(415 958)	(415 958)	1 606	684	2 032		
Cash/cash equivalents at the year end	86 467	(64 912)	14 757	(138 749)	7 600	7 600	7 600	10 005	89 266	183 313		
Cash backing/surplus reconciliation												
Cash and investments available	30 037	8 311	14 757	15 020	15 020	15 020	15 000	8 428	8 428	8 428		
Application of cash and investments	6 391	411 632	1 031 484	3 938	16 973	16 973	520 604	5 639	(269 505)	(424 064)		
Balance - surplus (shortfall)	23 646	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933	432 492		
Asset management												
Asset register summary (WDV)	3 857 102	2 821	2 720	6 883	6 883	6 883	2 570 548	2 570 548	2 566 390	2 572 500		
Depreciation & asset impairment	164 806	151 403	167 533	165 000	164 998	164 998	167 500	167 500	167 500	167 500		
Renewal of Existing Assets	7 450	15 796	59 450	—	—	—	—	—	—	—		
Repairs and Maintenance	110 671	148 015	177 735	131 869	130 689	130 689	131 869	131 869	137 144	142 630		
Free services												
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—		
Revenue cost of free services provided	—	—	—	—	—	—	—	—	—	—		
Households below minimum service level												
Water:	—	—	—	—	—	—	14	14	14	14		
Sanitation/sewerage:	—	—	—	—	—	—	3	3	3	3		
Energy:	—	—	—	—	—	—	—	—	—	—		
Refuse:	—	—	—	—	—	—	10	10	10	10		

MP312 Emalahleni (Mp) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18
Revenue - Standard											
<i>Governance and administration</i>		467 051	527 522	618 212	678 745	675 683	675 683	741 437	801 499	861 228	
Executive and council		2 531	2 869	6 259	6	16	16	14	15	16	
Budget and treasury office		462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 802	
Corporate services		2 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410	
<i>Community and public safety</i>		38 030	43 335	61 601	29 344	64 929	64 929	30 603	34 262	34 251	
Community and social services		2 959	2 560	6 832	90	75	75	633	671	711	
Sport and recreation		4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269	
Public safety		22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270	
Housing		2 405	4 172	3 147	—	—	—	—	—	—	
Health		5 593	1 876	800	—	40 000	40 000	120	150	—	
<i>Economic and environmental services</i>		72 449	75 327	51 314	56 942	132 836	132 836	59 869	40 254	114 847	
Planning and development		8 185	10 341	14 857	45 830	119 733	119 733	22 506	22 453	23 153	
Road transport		64 230	64 879	36 397	10 071	10 717	10 717	32 727	15 045	81 867	
Environmental protection		34	107	60	1 041	2 386	2 386	4 635	2 756	9 827	
<i>Trading services</i>		1 051 677	1 232 240	1 339 337	2 060 422	1 646 752	1 646 752	2 003 614	2 100 360	2 178 936	
Electricity		635 671	702 952	760 873	1 346 637	1 225 553	1 225 553	1 196 795	1 279 292	1 399 424	
Water		231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091	
Waste water management		118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818	
Waste management		66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603	
<i>Other</i>	4	4 705	4 977	5 998	—	—	—	—	—	—	
Total Revenue - Standard	2	1 633 911	1 883 401	2 076 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 375	3 189 261	
Expenditure - Standard											
<i>Governance and administration</i>		251 251	330 122	416 438	361 021	341 683	341 683	443 394	455 903	482 261	
Executive and council		72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981	
Budget and treasury office		143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508	
Corporate services		35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772	
<i>Community and public safety</i>		123 989	168 905	231 753	147 320	144 976	144 976	157 058	167 107	177 659	
Community and social services		16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057	
Sport and recreation		18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084	
Public safety		64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996	
Housing		8 659	8 127	11 919	—	—	—	—	—	—	
Health		14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522	
<i>Economic and environmental services</i>		115 776	104 905	44 876	159 911	150 222	150 222	151 190	157 039	164 046	
Planning and development		44 794	59 990	34 463	59 566	58 273	58 273	56 673	58 796	61 834	
Road transport		67 420	41 428	7 747	58 135	57 698	57 698	60 152	61 892	63 740	
Environmental protection		3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472	
<i>Trading services</i>		1 110 843	1 798 919	1 552 591	1 713 538	1 628 067	1 628 067	1 946 247	1 987 528	2 110 307	
Electricity		733 195	1 394 047	1 040 897	1 216 678	1 169 072	1 169 072	1 367 105	1 394 774	1 486 929	
Water		208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349	
Waste water management		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902	
Waste management		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128	
<i>Other</i>	4	9 525	11 178	11 738	—	—	—	—	—	—	
Total Expenditure - Standard	3	1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274	
Surplus/(Deficit) for the year		22 527	(530 628)	(180 933)	443 663	255 252	255 252	137 633	208 798	254 987	

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for *Abattoirs, Air Transport, Markets and Tourism* - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

MP312 Emalahleni (Mp) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework					
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard													
<i>Municipal governance and administration</i>		467 051	527 522	618 212	676 745	675 683	675 683	741 437	801 499	861 228			
Executive and council		2 531	2 869	6 259	6	16	16	14	15	16			
<i>Mayor and Council</i>		71	11	94	6	16	16	14	15	16			
<i>Municipal Manager</i>		2 460	2 858	6 165	—	—	—	—	—	—			
Budget and treasury office		462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 802			
Corporate services		2 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410			
<i>Human Resources</i>		2 499	872	845	1 893	5 545	5 545	1 130	1 198	1 270			
<i>Information Technology</i>		10	901	791	—	32	32	28	29	31			
<i>Property Services</i>		—	—	—	1	2 685	2 685	97	103	109			
<i>Other Admin</i>		—	—	—	—	—	—	—	—	—			
<i>Community and public safety</i>		38 030	43 335	61 601	29 344	64 929	64 929	30 603	34 262	34 251			
Community and social services		2 959	2 560	6 832	90	75	75	633	671	711			
<i>Libraries and Archives</i>		—	—	—	73	39	39	582	617	654			
<i>Museums & Art Galleries etc</i>		1 465	133	5 266	—	—	—	—	—	—			
<i>Community halls and Facilities</i>		1 018	588	1 225	—	—	—	—	—	—			
<i>Cemeteries & Crematoriums</i>		—	—	—	—	—	—	—	—	—			
<i>Child Care</i>		—	—	—	—	—	—	—	—	—			
<i>Aged Care</i>		74	1 618	64	17	36	36	51	54	57			
<i>Other Community</i>		402	221	276	—	—	—	—	—	—			
<i>Other Social</i>		4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269			
Sport and recreation		22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270			
Public safety		—	—	—	2 022	17 274	17 274	4 095	4 340	4 601			
<i>Police</i>		417	2 326	3 732	—	—	—	—	—	—			
<i>Fire</i>		85	—	—	—	—	—	—	—	—			
<i>Civil Defence</i>		—	—	—	—	—	—	—	—	—			
<i>Street Lighting</i>		21 933	31 800	39 602	26 879	6 457	6 457	24 626	27 903	27 669			
<i>Other</i>		2 405	4 172	3 147	—	—	—	—	—	—			
Housing		5 593	1 876	800	—	40 000	40 000	120	150	—			
Health		5 593	1 876	800	—	—	—	—	—	—			
<i>Clinics</i>		—	—	—	—	40 000	40 000	120	150	—			
<i>Ambulance</i>		—	—	—	—	—	—	—	—	—			
<i>Other</i>		72 449	75 327	51 314	56 942	132 836	132 836	59 869	40 254	114 847			
<i>Economic and environmental services</i>		8 185	10 341	14 857	45 830	119 733	119 733	22 506	22 453	23 153			
Planning and development		125	—	—	43 273	114 262	114 262	19 174	18 920	19 409			
<i>Economic Development/Planning</i>		5 854	7 885	9 130	2 557	5 471	5 471	3 332	3 532	3 744			
<i>Town Planning/Building enforcement</i>		2 206	2 456	5 727	—	—	—	—	—	—			
Licensing & Regulation		64 230	64 879	36 397	10 071	10 717	10 717	32 727	15 045	81 867			
Road transport		64 230	64 879	36 397	10 071	10 717	10 717	32 727	15 045	81 867			
<i>Roads</i>		—	—	—	—	—	—	—	—	—			
<i>Public Buses</i>		—	—	—	—	—	—	—	—	—			
<i>Parking Garages</i>		—	—	—	—	—	—	—	—	—			
<i>Vehicle Licensing and Testing</i>		—	—	—	—	—	—	—	—	—			
<i>Other</i>		34	107	60	1 041	2 386	2 386	4 635	2 756	9 827			
Environmental protection		—	—	—	—	—	—	—	—	—			
<i>Pollution Control</i>		—	—	—	—	—	—	—	—	—			
<i>Biodiversity & Landscape</i>		34	107	60	1 041	2 386	2 386	4 635	2 756	9 827			
<i>Other</i>		—	—	—	—	—	—	—	—	—			
<i>Trading services</i>		1 051 677	1 232 240	1 339 337	2 060 422	1 646 752	1 646 752	2 003 614	2 100 360	2 178 936			
Electricity		635 671	702 952	760 873	1 346 637	1 225 553	1 225 553	1 196 795	1 279 292	1 399 424			
<i>Electricity Distribution</i>		635 671	702 952	760 873	1 346 637	1 225 553	1 225 553	1 196 795	1 279 292	1 399 424			
<i>Electricity Generation</i>		—	—	—	—	—	—	—	—	—			
Water		231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091			
<i>Water Distribution</i>		228 530	304 206	293 822	416 471	125 698	125 698	443 448	443 159	459 091			
<i>Water Storage</i>		2 596	6	1 671	4	2	2	—	—	—			
Waste water management		118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818			
<i>Sewerage</i>		118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818			
<i>Storm Water Management</i>		—	—	—	—	—	—	—	—	—			
<i>Public Toilets</i>		—	—	—	—	—	—	—	—	—			
Waste management		66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603			
<i>Solid Waste</i>		66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603			
Other		4 705	4 977	5 998	—	—	—	—	—	—			
Air Transport		158	171	185	—	—	—	—	—	—			
Abattoirs		—	—	—	—	—	—	—	—	—			
Tourism		1 744	1 534	2 878	—	—	—	—	—	—			
Forestry		—	—	—	—	—	—	—	—	—			
Markets		2 804	3 273	2 936	—	—	—	—	—	—			
Total Revenue - Standard	2	1 633 911	1 883 401	2 076 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 375	3 189 261			

MP312 Emalahleni (Mp) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	Ref 1	2012/13			2013/14			2014/15			Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome			Audited Outcome			Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year #1 2017/18	Budget Year #2 2018/19
Expenditure - Standard																
<i>Municipal governance and administration</i>		251 251	330 122	416 438		361 021		341 683		341 683		443 394		455 903		482 261
Executive and council		72 699	138 695	113 196		86 060		90 896		90 896		117 580		120 777		127 981
<i>Mayor and Council</i>		63 016	122 824	92 232		70 001		66 484		66 484		89 585		90 893		96 089
<i>Municipal Manager</i>		9 683	15 872	20 963		16 060		24 412		24 412		28 004		29 884		31 892
Budget and treasury office		143 524	155 819	237 048		222 420		205 053		205 053		271 535		277 705		293 508
Corporate services		35 027	35 607	66 194		52 541		45 734		45 734		54 269		57 421		60 772
<i>Human Resources</i>		26 366	25 322	56 449		13 385		13 373		13 373		16 892		17 703		18 777
<i>Information Technology</i>		8 661	10 286	9 745		15 856		11 737		11 737		16 588		17 434		18 329
<i>Property Services</i>		—	—	—		23 300		20 623		20 623		20 989		22 284		23 666
<i>Other Admin</i>		—	—	—		—		—		—		—		—		—
<i>Community and public safety</i>		123 989	168 905	231 753		147 320		144 976		144 976		157 058		167 659		21 057
Community and social services		16 742	21 600	23 214		18 093		16 753		16 753		18 528		19 750		21 057
<i>Libraries and Archives</i>		—	—	—		12 485		11 980		11 980		12 702		13 545		14 446
<i>Museums & Art Galleries etc</i>		110	168	360		—		—		—		—		—		—
<i>Community halls and Facilities</i>		2 033	2 557	2 809		—		—		—		—		—		—
<i>Cemeteries & Crematoriums</i>		—	—	—		—		—		—		—		—		—
<i>Child Care</i>		—	—	—		—		—		—		—		—		—
<i>Aged Care</i>		6 752	9 786	8 239		5 608		4 774		4 774		5 826		6 205		6 611
<i>Other Community</i>		7 846	9 089	11 806		—		—		—		—		—		—
<i>Other Social</i>		18 717	23 100	25 695		13 267		17 009		17 009		19 321		20 656		22 084
Sport and recreation		64 952	99 995	161 974		106 907		105 399		105 399		114 222		121 367		128 995
Public safety		—	—	—		60 380		53 896		53 896		58 709		62 150		65 822
<i>Police</i>		—	—	—		—		—		—		—		—		—
<i>Fire</i>		18 613	22 261	25 000		—		—		—		—		—		—
<i>Civil Defence</i>		17 561	41 725	80 763		—		—		—		—		—		—
<i>Street Lighting</i>		28 778	36 010	56 211		46 527		52 503		52 503		55 513		59 217		63 175
<i>Other</i>		—	—	—		—		—		—		—		—		—
Housing		8 659	8 127	11 919		—		—		—		—		—		—
Health		14 921	16 082	8 952		9 053		4 814		4 814		4 987		5 333		5 522
<i>Clinics</i>		14 921	16 082	8 952		—		—		—		—		—		—
<i>Ambulance</i>		—	—	—		9 053		4 814		4 814		4 987		5 333		5 522
<i>Other</i>		—	—	—		—		—		—		—		—		—
<i>Economic and environmental services</i>		115 776	104 905	44 876		159 911		150 222		150 222		151 190		157 039		164 046
Planning and development		44 794	59 990	34 463		59 566		58 273		58 273		56 673		58 796		61 834
<i>Economic Development/Planning</i>		2 619	3 708	4 100		52 035		51 281		51 281		48 921		50 510		52 977
<i>Town Planning/Building enforcement</i>		39 632	53 471	27 470		7 531		6 991		6 991		7 752		8 286		8 856
Licensing & Regulation		2 543	2 812	2 893		—		—		—		—		—		—
Road transport		67 420	41 428	7 747		58 135		57 698		57 698		60 152		61 892		63 740
<i>Roads</i>		67 420	41 428	7 747		58 135		57 698		57 698		60 152		61 892		63 740
<i>Public Buses</i>		—	—	—		—		—		—		—		—		—
<i>Parking Garages</i>		—	—	—		—		—		—		—		—		—
<i>Vehicle Licensing and Testing</i>		—	—	—		—		—		—		—		—		—
<i>Other</i>		—	—	—		—		—		—		—		—		—
Environmental protection		3 562	3 487	2 666		42 209		34 251		34 251		34 365		36 351		38 472
<i>Pollution Control</i>		—	—	—		868		1 224		1 224		2 839		3 033		3 239
<i>Biodiversity & Landscape</i>		3 562	3 487	2 666		41 341		33 027		33 027		31 526		33 319		35 233
<i>Other</i>		—	—	—		—		—		—		—		—		—
<i>Trading services</i>		1 110 843	1 798 919	1 552 591		1 713 538		1 628 067		1 628 067		1 946 247		1 987 528		2 110 307
Electricity		733 195	1 394 047	1 040 897		1 216 678		1 169 072		1 169 072		1 367 105		1 394 774		1 486 929
<i>Electricity Distribution</i>		733 195	1 394 047	1 040 897		1 216 678		1 169 072		1 169 072		1 367 105		1 394 774		1 486 929
<i>Electricity Generation</i>		—	—	—		—		—		—		—		—		—
Water		208 293	226 816	295 989		283 338		254 317		254 317		329 226		335 701		352 349
<i>Water Distribution</i>		170 628	174 138	235 977		243 860		210 769		210 769		264 990		267 597		280 204
<i>Water Storage</i>		37 665	52 679	60 012		39 478		43 548		43 548		64 236		68 103		72 144
Waste water management		95 205	99 939	119 525		123 171		127 772		127 772		150 190		154 034		161 902
<i>Sewerage</i>		95 205	99 939	119 525		123 171		127 772		127 772		150 190		154 034		161 902
<i>Storm Water Management</i>		—	—	—		—		—		—		—		—		—
<i>Public Toilets</i>		—	—	—		—		—		—		—		—		—
Waste management		74 150	78 116	96 180		90 352		76 907		76 907		99 726		103 019		109 128
<i>Solid Waste</i>		74 150	78 116	96 180		90 352		76 907		76 907		99 726		103 019		109 128
Other		9 525	11 178	11 738		—		—		—		—		—		—
<i>Air Transport</i>		82	26	18		—		—		—		—		—		—
<i>Abattoirs</i>		—	—	—		—		—		—		—		—		—
<i>Tourism</i>		6 991	8 051	8 539		—		—		—		—		—		—
<i>Forestry</i>		—	—	—		—		—		—		—		—		—
<i>Markets</i>		2 453	3 102	3 181		—		—		—		—		—		—
Total Expenditure - Standard	3	1 611 384	2 414 029	2 257 395		2 381 789		2 264 948		2 264 948		2 697 889		2 767 577		2 934 274
Surplus/(Deficit) for the year		22 527	(530 628)	(180 933)		443 663		255 252		255 252		137 633		208 798		254 987

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

R thousand	Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote											
Vote 01 - Executive And Council	1		2 531	2 869	6 259	6	16	16	14	15	16
Vote 02 - Finance			462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 802
Vote 03 - Administration And Resource Management			2 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410
Vote 04 - Planning & Development			6 279	8 518	11 551	45 830	119 733	119 733	22 506	22 453	23 153
Vote 05 - Health			5 593	1 876	800	—	40 000	40 000	120	150	—
Vote 06 - Community & Social Services			2 959	2 560	6 832	90	75	75	633	671	711
Vote 07 - Housing			2 405	4 172	3 147	—	—	—	—	—	—
Vote 08 - Public Safety			22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270
Vote 09 - Sport & Recreation			4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269
Vote 10 - Environment Protection/management			34	107	60	1 041	2 386	2 386	4 635	2 756	9 827
Vote 11 - Waste Management			66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603
Vote 12 - Waste Water Management			118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818
Vote 13 - Water			231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091
Vote 14 - Electricity Distribution			635 671	702 952	760 873	1 346 636	1 225 549	1 225 549	1 196 786	1 279 281	1 399 413
Vote 15 - Other			70 841	71 679	45 701	10 072	10 720	10 720	32 737	15 055	81 878
Total Revenue by Vote	2		1 633 911	1 883 401	2 076 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 375	3 189 261
Expenditure by Vote to be appropriated											
Vote 01 - Executive And Council	1		72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981
Vote 02 - Finance			143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508
Vote 03 - Administration And Resource Management			35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772
Vote 04 - Planning & Development			8 664	14 702	14 209	59 566	58 273	58 273	56 673	58 796	61 834
Vote 05 - Health			14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522
Vote 06 - Community & Social Services			16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057
Vote 07 - Housing			8 659	8 127	11 919	—	—	—	—	—	—
Vote 08 - Public Safety			64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996
Vote 09 - Sport & Recreation			18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084
Vote 10 - Environment Protection/management			3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472
Vote 11 - Waste Management			74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128
Vote 12 - Waste Water Management			95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902
Vote 13 - Water			208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349
Vote 14 - Electricity Distribution			733 195	1 394 047	1 040 897	1 162 957	1 115 386	1 115 386	1 312 523	1 339 230	1 430 363
Vote 15 - Other			113 075	97 894	39 739	111 856	111 384	111 384	114 735	117 436	120 307
Total Expenditure by Vote	2		1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274
Surplus/(Deficit) for the year	2		22 527	(530 628)	(180 933)	443 663	255 252	255 252	137 633	208 798	254 987

References

1. Insert 'Vote', e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Revenue by Vote											
Vote 01 - Executive And Council		2 531	2 869	6 259	6	16	16	14	15	16	
01.1 - Mayor's Office		65	5	50	-	-	-	-	-	-	
01.2 - Mayoral Committee		-	-	-	-	-	-	-	-	-	
01.3 - Speaker		-	-	39	-	-	-	-	-	-	
01.4 - Council General Expenditure		6	6	6	-	-	-	-	-	-	
01.5 - Municipal Manager		-	-	-	-	-	-	-	-	-	
01.6 - Community Participation & Communication		-	-	-	-	-	-	-	-	-	
01.7 - Internal Auditing		-	-	-	-	-	-	-	-	-	
01.8 - P M S And I D P		-	-	-	-	-	-	-	-	-	
01.9 - L E D & Marketing		-	0	-	-	-	-	-	-	-	
01.10 - P M U		2 460	2 858	6 165	-	-	-	-	-	-	
01.11 - Expenses Mayors - Office		-	-	-	-	-	-	-	-	-	
01.12 - Members Of Mayoral Committee (mmc's)		-	-	-	-	-	-	-	-	-	
01.13 - Administration Speaker		-	-	-	-	-	-	-	-	-	
01.14 - Council General		-	-	-	6	16	16	14	15	16	
01.15 - Municipal Manager		-	-	-	-	-	-	-	-	-	
01.16 - Chief Operations Manager		-	-	-	-	-	-	-	-	-	
01.17 - Chief Internal Auditor		-	-	-	-	-	-	-	-	-	
01.18 - Chief Risk Officer		-	-	-	-	-	-	-	-	-	
01.19 - Director Regional Services		-	-	-	-	-	-	-	-	-	
01.20 - Director Strategic Executive Services		-	-	-	-	-	-	-	-	-	
01.21 - Manager Gender Relations_ & Development		-	-	-	-	-	-	-	-	-	
01.22 - Manager Strategic Planning & Monitoring		-	-	-	-	-	-	-	-	-	
Vote 02 - Finance		462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 802	
02.1 - Finance Administration		25	1	172	-	-	-	-	-	-	
02.2 - Finance Expenditure And Risk Management		4 777	3 400	8 202	-	-	-	-	-	-	
02.3 - Finance Income		38 468	53 044	75 688	-	-	-	-	-	-	
02.4 - Stores And Asset Management		174	157	119	-	-	-	-	-	-	
02.5 - Property Rates & Grants		418 552	466 269	526 132	-	-	-	-	-	-	
02.6 - Cfo Administration		-	-	-	1 675	1 675	1 675	1 810	2 145	2 360	
02.7 - Fleet		-	-	-	12	23	23	20	21	23	
02.8 - Expenditure		-	-	-	116	674	674	120	127	134	
02.9 - Supply Chain Management (scm)		-	-	-	9	49	49	764	8	9	
02.10 - Revenue Management		-	-	-	70 780	77 252	77 252	90 937	96 393	102 176	
02.11 - Assesment Rates & Taxes		-	-	-	598 451	583 188	583 188	642 190	696 854	750 197	
02.12 - Market		-	-	-	3 832	2 893	2 893	2 529	2 680	2 841	
02.13 - Budget & Treasury		-	-	-	930	930	930	957	1 033	1 116	
02.14 - Financial Management		-	-	-	1 039	720	720	841	892	945	
02.15 - Stores & Asset Management		-	-	-	-	-	-	-	-	-	
02.16 - Fleet		15	9	3	-	-	-	-	-	-	
Vote 03 - Administration And Resource Management		2 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410	
03.1 - Executive Director Corporate Service		-	-	-	1	15	15	30	32	34	
03.2 - Department Administration & Auxiliaries		-	-	-	-	556	556	67	71	75	
03.3 - Department Human Resource Management		-	-	-	1 893	5 545	5 545	1 130	1 198	1 270	
03.4 - Department Legal Services		-	-	-	-	2 114	2 114	-	-	-	
03.5 - Department Information Technology		-	-	-	-	32	32	28	29	31	
03.6 - Administration		44	1	21	-	-	-	-	-	-	
03.7 - Human Resources		2 455	871	824	-	-	-	-	-	-	
03.8 - Information Technology		10	901	791	-	-	-	-	-	-	
03.9 - Property Services		-	-	-	-	-	-	-	-	-	
Vote 04 - Planning & Development		6 279	8 518	11 551	45 830	119 733	119 733	22 506	22 453	23 153	
04.1 - Executive Director Development Planning		-	-	-	-	-	-	-	-	-	
04.2 - Department Spatial Planning		-	-	-	12 689	35 264	35 264	6 544	5 629	5 331	
04.3 - Building Control		-	-	-	2 557	5 471	5 471	3 332	3 532	3 744	
04.4 - Department Economic Planning & Tourism		-	-	-	1 770	880	880	664	704	746	
04.5 - Department Properties		-	-	-	-	47 498	47 498	8 411	8 820	9 339	
04.6 - Department Human Settlement		-	-	-	-	28 814	30 621	30 621	3 554	3 767	3 993
04.7 - Spatial Planning		3 948	6 062	5 824	-	-	-	-	-	-	
04.8 - Land Use Management		2 206	2 456	5 727	-	-	-	-	-	-	
04.9 - Administration - Planning & Development		125	-	-	-	-	-	-	-	-	
Vote 05 - Health		5 593	1 876	800	-	40 000	40 000	120	150	-	
05.1 - Department Social Services		-	-	-	-	40 000	40 000	120	150	-	
05.2 - Primary Health Care Clinics		5 593	1 876	800	-	-	-	-	-	-	
Vote 06 - Community & Social Services		2 959	2 560	6 832	90	75	75	633	671	711	
06.1 - Executive Director Community Services		-	-	-	17	36	36	51	54	57	
06.2 - Libraries		-	-	-	73	39	39	582	617	654	
06.3 - Cultural Centre		402	221	276	-	-	-	-	-	-	
06.4 - Community Halls		1 465	133	5 266	-	-	-	-	-	-	
06.5 - Libraries		74	1 618	64	-	-	-	-	-	-	
06.6 - Cemeteries		1 018	588	1 225	-	-	-	-	-	-	

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 07 - Housing		2 405	4 172	3 147	-	-	-	-	-	-
07.1 - Housing		2 405	4 172	3 147	-	-	-	-	-	-
Vote 08 - Public Safety	22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270	
08.1 - Depart Registration-licensing&pub Transp		-	-	-	26 725	6 154	6 154	24 335	25 795	27 342
08.2 - Department Traffic & Security		-	-	-	2 022	17 274	17 274	4 095	4 340	4 601
08.3 - Depart Fire-rescue & Disaster Management		-	-	-	155	302	302	291	2 108	327
08.4 - Administration - Public Safely		189	18	7	-	-	-	-	-	-
08.5 - Licensing	18 315	21 652	25 713	-	-	-	-	-	-	-
08.6 - Traffic	3 430	10 130	13 882	-	-	-	-	-	-	-
08.7 - Law Enforcement	-	-	-	-	-	-	-	-	-	-
08.8 - Security	85	-	-	-	-	-	-	-	-	-
08.9 - Fire Services	417	2 326	3 732	-	-	-	-	-	-	-
08.10 - Disaster Management	-	-	-	-	-	-	-	-	-	-
Vote 09 - Sport & Recreation	4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269	
09.1 - Department Sport-recreation-arts&culture	-	-	-	353	1 123	1 123	1 130	1 197	1 269	
09.2 - Parks And Recreation	461	23	7 488	-	-	-	-	-	-	-
09.3 - Sport	4 177	577	-	-	-	-	-	-	-	-
Vote 10 - Environment Protection/management	34	107	60	1 041	2 386	2 386	4 635	2 756	9 827	
10.1 - Executive Director Environment Mgmt Wast	-	-	-	-	-	-	-	-	-	-
10.2 - Depar Parks-cemeteries-open Space&sports	-	-	-	1 012	2 357	2 357	4 607	2 727	9 795	
10.3 - Department Environment Management & Comp	-	-	-	29	29	29	28	30	31	
10.4 - Environmental Management	34	107	60	-	-	-	-	-	-	-
Vote 11 - Waste Management	66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603	
11.1 - Department Waste Management	-	-	-	80 099	83 955	83 955	102 515	108 665	134 603	
11.2 - Solid Waste	66 184	73 299	73 435	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818	
12.1 - Manager Sanitation	-	-	-	-	0	0	-	-	-	-
12.2 - Waste Water Treatment Work	-	-	-	64 000	96 652	96 652	78 083	82 223	-	-
12.3 - Sewer Network	-	-	-	153 211	114 892	114 892	182 772	187 021	185 818	
12.4 - Technical Support Service	-	-	-	-	-	-	-	-	-	-
12.5 - Sewerage Purification	23 067	27 194	46 931	-	-	-	-	-	-	-
12.6 - Sewerage Network	95 628	124 583	162 604	-	-	-	-	-	-	-
Vote 13 - Water	231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091	
13.1 - Manager Water	-	-	-	-	-	-	-	-	-	-
13.2 - Abstraction & Water Treatment Works	-	-	-	4	2	2	-	-	-	-
13.3 - Bulk Lines-storage & Reticulation	-	-	-	416 471	125 698	125 698	443 448	443 159	459 091	
13.4 - Water Purification/storage	2 596	6	1 671	-	-	-	-	-	-	-
13.5 - Water Network/distribution	228 530	304 206	293 822	-	-	-	-	-	-	-
13.6 - Administration - Water	-	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity Distribution	635 671	702 952	760 873	1 346 636	1 225 549	1 225 549	1 196 786	1 279 281	1 399 413	
14.1 - Executive Director Technical Services	-	-	-	3	4 859	4 859	0	0	0	-
14.2 - Project Management Unit (pmu)	-	-	-	7 168	7 168	7 168	6 029	6 387	6 707	
14.3 - Technical Support	-	-	-	-	-	-	-	-	-	-
14.4 - Electrical Reticulation	-	-	-	1 339 466	971 051	971 051	1 190 757	1 272 894	1 392 707	
14.5 - Electrical Bulk Services	-	-	-	-	242 471	242 471	-	-	-	-
14.6 - Electricity Distribution	623 387	699 654	755 589	-	-	-	-	-	-	-
14.7 - Street Lighting	12 283	3 297	5 283	-	-	-	-	-	-	-
14.8 - Administration - Electricity	1	2	1	-	-	-	-	-	-	-
Vote 15 - Other	70 841	71 679	45 701	10 072	10 720	10 720	32 737	15 055	81 878	
15.1 - Property Services	-	-	-	1	4	4	10	10	11	
15.2 - Manager Roads & Stormwater	-	-	-	-	8	8	-	-	-	-
15.3 - Roads & Stormwater	-	-	-	10 071	10 709	10 709	32 727	15 045	81 867	
15.4 - Roads & Stormwater	64 230	64 879	36 397	-	-	-	-	-	-	-
15.5 - Recreational Resort	1 744	1 534	2 878	-	-	-	-	-	-	-
15.6 - Nature Reserve	-	-	-	-	-	-	-	-	-	-
15.7 - Market	2 804	3 273	2 936	-	-	-	-	-	-	-
15.8 - Aerodrome	158	171	185	-	-	-	-	-	-	-
15.9 - Building Control	1 852	1 819	3 269	-	-	-	-	-	-	-
15.10 - Property Services	54	3	36	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 633 911	1 883 401	2 076 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 375	3 189 261

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure by Vote										
Vote 01 - Executive And Council		72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981
01.1 - Mayor's Office		4 432	4 422	6 252	—	—	—	—	—	—
01.2 - Mayoral Committee		3 752	3 997	4 261	—	—	—	—	—	—
01.3 - Speaker		14 598	19 103	20 337	—	—	—	—	—	—
01.4 - Council General Expenditure		39 083	93 920	59 890	—	—	—	—	—	—
01.5 - Municipal Manager		3 399	5 423	3 925	—	—	—	—	—	—
01.6 - Community Participation & Communication		1 150	1 381	1 492	—	—	—	—	—	—
01.7 - Internal Auditing		1 999	3 134	3 615	—	—	—	—	—	—
01.8 - P M S And I D P		1 255	3 301	3 189	—	—	—	—	—	—
01.9 - L E D & Marketing		570	1 300	2 258	—	—	—	—	—	—
01.10 - P M U		2 460	2 714	7 976	—	—	—	—	—	—
01.11 - Expenses Mayors - Office		—	—	—	9 175	6 807	6 807	9 393	9 855	10 345
01.12 - Members Of Mayoral Committee (mmc's)		—	—	—	4 281	3 615	3 615	6 045	6 463	6 909
01.13 - Administration Speaker		—	—	—	20 836	23 358	23 358	29 020	31 042	33 204
01.14 - Council General		—	—	—	35 709	32 704	32 704	45 127	43 534	45 631
01.15 - Municipal Manager		—	—	—	6 180	6 200	6 200	4 577	4 867	5 177
01.16 - Chief Operations Manager		—	—	—	180	1 968	1 968	3 144	3 358	3 588
01.17 - Chief Internal Auditor		—	—	—	3 766	7 014	7 014	6 922	7 394	7 899
01.18 - Chief Risk Officer		—	—	—	189	434	434	1 635	1 744	1 860
01.19 - Director Regional Services		—	—	—	115	302	302	3 470	3 710	3 966
01.20 - Director Strategic Executive Services		—	—	—	1 988	4 822	4 822	4 753	5 069	5 407
01.21 - Manager Gender Relations & Development		—	—	—	116	595	595	116	120	125
01.22 - Manager Strategic Planning & Monitoring		—	—	—	3 526	3 077	3 077	3 387	3 621	3 870
Vote 02 - Finance	143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508	—
02.1 - Finance Administration		6 942	16 782	30 269	—	—	—	—	—	—
02.2 - Finance Expenditure And Risk Management		19 437	24 654	41 895	—	—	—	—	—	—
02.3 - Finance Income		36 892	44 984	43 400	—	—	—	—	—	—
02.4 - Stores And Asset Management		5 792	7 176	8 594	—	—	—	—	—	—
02.5 - Property Rates & Grants		51 628	29 103	77 326	—	—	—	—	—	—
02.6 - Cfo Administration		—	—	—	11 267	10 949	10 949	11 909	14 658	15 276
02.7 - Fleet		—	—	—	33 016	40 778	40 778	36 530	38 005	39 592
02.8 - Expenditure		—	—	—	25 999	26 425	26 425	21 843	23 073	24 378
02.9 - Supply Chain Management (scm)		—	—	—	8 915	8 790	8 790	9 400	9 215	9 825
02.10 - Revenue Management		—	—	—	54 082	51 116	51 116	65 516	69 312	73 342
02.11 - Assesment Rates & Taxes		—	—	—	83 446	56 595	56 595	113 058	109 392	115 202
02.12 - Market		—	—	—	4 383	4 608	4 608	5 487	5 847	6 232
02.13 - Budget & Treasury		—	—	—	1 196	4 777	4 777	6 818	7 054	7 440
02.14 - Financial Management		—	—	—	116	1 015	1 015	973	1 150	2 220
02.15 - Stores & Asset Management		—	—	—	—	—	—	—	—	—
02.16 - Fleet		22 834	33 120	35 564	—	—	—	—	—	—
Vote 03 - Administration And Resource Management	35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772	—
03.1 - Executive Director Corporate Service		—	—	—	23 069	10 620	10 620	6 941	7 259	7 597
03.2 - Department Administration & Auxillaries		—	—	—	116	8 007	8 007	10 964	11 728	12 546
03.3 - Department Human Resource Management		—	—	—	13 385	13 373	13 373	16 692	17 703	18 777
03.4 - Department Legal Services		—	—	—	116	1 996	1 996	3 084	3 296	3 524
03.5 - Department Information Technology		—	—	—	15 856	11 737	11 737	16 588	17 434	18 329
03.6 - Administration		14 033	13 640	43 284	—	—	—	—	—	—
03.7 - Human Resources		12 333	11 682	13 166	—	—	—	—	—	—
03.8 - Information Technology		8 661	10 286	9 745	—	—	—	—	—	—
03.9 - Property Services		—	—	—	—	—	—	—	—	—
Vote 04 - Planning & Development	8 664	14 702	14 209	59 566	58 273	58 273	56 673	58 796	61 834	—
04.1 - Executive Director Development Planning		—	—	—	8 105	4 359	4 359	3 491	3 668	3 857
04.2 - Department Spatial Planning		—	—	—	11 079	14 752	14 752	11 685	11 056	11 064
04.3 - Building Control		—	—	—	7 531	6 991	6 991	7 752	8 286	8 856
04.4 - Department Economic Planning & Tourism		—	—	—	13 152	17 496	17 496	18 388	19 641	20 980
04.5 - Department Properties		—	—	—	3 696	5 282	5 282	5 534	5 692	5 951
04.6 - Department Human Settlement		—	—	—	16 003	9 392	9 392	9 824	10 453	11 125
04.7 - Spatial Planning		3 502	8 183	7 216	—	—	—	—	—	—
04.8 - Land Use Management		2 543	2 812	2 893	—	—	—	—	—	—
04.9 - Administration - Planning & Development		2 619	3 708	4 100	—	—	—	—	—	—
Vote 05 - Health	14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522	—
05.1 - Department Social Services		—	—	—	9 053	4 814	4 814	4 987	5 333	5 522

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

R thousand	Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
05.2 - Primary Health Care Clinics		14 921	16 082	8 952	—	—	—	—	—	—	—
Vote 06 - Community & Social Services		16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057	21 057
06.1 - Executive Director Community Services		—	—	—	5 608	4 774	4 774	5 826	6 205	6 611	6 611
06.2 - Libraries		—	—	—	12 485	11 980	11 980	12 702	13 545	14 446	14 446
06.3 - Cultural Centre		7 846	9 089	11 806	—	—	—	—	—	—	—
06.4 - Community Halls		110	168	360	—	—	—	—	—	—	—
06.5 - Libraries		6 752	9 786	8 239	—	—	—	—	—	—	—
06.6 - Cemeteries		2 033	2 557	2 809	—	—	—	—	—	—	—
Vote 07 - Housing		8 659	8 127	11 919	—	—	—	—	—	—	—
07.1 - Housing		8 659	8 127	11 919	—	—	—	—	—	—	—
Vote 08 - Public Safety		64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996	128 996
08.1 - Depar Registration-licensing&pub Transp		—	—	—	14 591	15 649	15 649	17 122	18 274	19 505	19 505
08.2 - Department Traffic & Security		—	—	—	60 380	53 896	53 896	58 709	62 150	65 822	65 822
08.3 - Depar Fire-rescue & Disaster Management		—	—	—	31 936	36 855	36 855	38 391	40 943	43 670	43 670
08.4 - Administration - Public Safety		1 519	2 466	3 822	—	—	—	—	—	—	—
08.5 - Licensing		9 772	11 992	12 611	—	—	—	—	—	—	—
08.6 - Traffic		17 466	21 519	39 766	—	—	—	—	—	—	—
08.7 - Law Enforcement		89	3 497	10 121	—	—	—	—	—	—	—
08.8 - Security		17 473	38 228	70 642	—	—	—	—	—	—	—
08.9 - Fire Services		18 613	22 261	25 000	—	—	—	—	—	—	—
08.10 - Disaster Management		21	32	13	—	—	—	—	—	—	—
Vote 09 - Sport & Recreation		18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084	22 084
09.1 - Department Sport-recreation-arts&culture		—	—	—	13 267	17 009	17 009	19 321	20 656	22 084	22 084
09.2 - Parks And Recreation		16 845	19 963	23 366	—	—	—	—	—	—	—
09.3 - Sport		1 872	3 138	2 329	—	—	—	—	—	—	—
Vote 10 - Environment Protection/management		3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472	38 472
10.1 - Executive Director Environment Mgmt Wast		—	—	—	868	1 224	1 224	2 839	3 033	3 239	3 239
10.2 - Depar Parks-cemeteries-open Space&sports		—	—	—	38 291	30 364	30 364	27 013	28 511	30 110	30 110
10.3 - Department Environment Management & Comp		—	—	—	3 050	2 663	2 663	4 512	4 808	5 123	5 123
10.4 - Environmental Management		3 562	3 487	2 666	—	—	—	—	—	—	—
Vote 11 - Waste Management		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128	109 128
11.1 - Department Waste Management		—	—	—	90 352	76 907	76 907	99 726	103 019	109 128	109 128
11.2 - Solid Waste		74 150	78 116	96 180	—	—	—	—	—	—	—
Vote 12 - Waste Water Management		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902	161 902
12.1 - Manager Sanitation		—	—	—	116	93	93	116	120	125	125
12.2 - Waste Water Treatment Work		—	—	—	46 780	53 143	53 143	54 118	57 518	61 146	61 146
12.3 - Sewer Network		—	—	—	76 160	74 505	74 505	95 841	96 276	100 506	100 506
12.4 - Technical Support Service		—	—	—	116	31	31	116	120	125	125
12.5 - Sewerage Purification		27 647	34 460	8 959	—	—	—	—	—	—	—
12.6 - Sewerage Network		67 558	65 480	110 566	—	—	—	—	—	—	—
Vote 13 - Water		208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349	352 349
13.1 - Manager Water		—	—	—	116	93	93	116	120	125	125
13.2 - Abstraction & Water Treatment Works		—	—	—	39 478	43 548	43 548	64 236	68 103	72 144	72 144
13.3 - Bulk Lines-storage & Reticulation		—	—	—	243 744	210 676	210 676	264 874	267 477	280 079	280 079
13.4 - Water Purification/storage		37 665	52 679	60 012	—	—	—	—	—	—	—
13.5 - Water Network/distribution		170 628	174 138	235 977	—	—	—	—	—	—	—
13.6 - Administration - Water		—	—	—	—	—	—	—	—	—	—
Vote 14 - Electricity Distribution		733 195	1 394 047	1 040 897	1 162 957	1 115 386	1 115 386	1 312 523	1 339 230	1 430 363	1 430 363
14.1 - Executive Director Technical Services		—	—	—	4 701	3 189	3 189	2 869	3 055	3 253	3 253
14.2 - Project Management Unit (pmu)		—	—	—	4 711	4 757	4 757	6 029	6 312	6 626	6 626
14.3 - Technical Support		—	—	—	116	2 420	2 420	4 188	4 478	4 787	4 787
14.4 - Electrical Reticulation		—	—	—	1 150 231	1 073 345	1 073 345	1 269 273	1 293 216	1 381 384	1 381 384
14.5 - Electrical Bulk Services		—	—	—	3 199	31 675	31 675	30 163	32 170	34 313	34 313
14.6 - Electricity Distribution		728 102	1 387 817	1 035 561	—	—	—	—	—	—	—
14.7 - Street Lighting		2 836	3 378	2 209	—	—	—	—	—	—	—
14.8 - Administration - Electricity		2 257	2 852	3 126	—	—	—	—	—	—	—
Vote 15 - Other		113 075	97 894	39 739	111 856	111 384	111 384	114 735	117 436	120 307	120 307
15.1 - Property Services		—	—	—	53 721	53 686	53 686	54 583	55 544	56 567	56 567
15.2 - Manager Roads & Stormwater		—	—	—	—	—	—	—	—	—	—
15.3 - Roads & Stormwater		—	—	—	58 135	57 698	57 698	60 152	61 892	63 740	63 740
15.4 - Roads & Stormwater		67 420	41 428	7 747	—	—	—	—	—	—	—
15.5 - Recreational Resort		6 991	8 051	8 539	—	—	—	—	—	—	—
15.6 - Nature Reserve		—	—	—	—	—	—	—	—	—	—
15.7 - Market		2 453	3 102	3 181	—	—	—	—	—	—	—
15.8 - Aerodrome		82	26	18	—	—	—	—	—	—	—
15.9 - Building Control		3 906	4 460	5 348	—	—	—	—	—	—	—
15.10 - Property Services		32 223	40 828	14 906	—	—	—	—	—	—	—
Total Expenditure by Vote	2	1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274	
Surplus/(Deficit) for the year	2	22 527	(530 628)	(180 933)	443 663	255 252	255 252	137 633	208 798	254 987	

MP312 Emalahleni (Mp) - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Revenue By Source											
Property rates	2	231 681	277 679	334 165	363 170	347 907	347 907	271 019	384 120	407 167	431 597
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	609 847	651 449	696 897	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 322 453
Service charges - water revenue	2	208 471	280 477	285 194	363 179	314 923	314 923	250 075	386 056	409 219	433 772
Service charges - sanitation revenue	2	77 356	107 203	113 614	133 009	125 128	125 128	95 580	148 024	156 905	166 319
Service charges - refuse revenue	2	62 941	63 809	72 242	79 264	77 169	77 169	61 994	101 831	107 940	114 417
Service charges - other		231	359	508	474	645	645	394	534	566	600
Rental of facilities and equipment		9 667	10 363	11 079	11 735	15 490	15 490	9 524	11 608	12 304	13 042
Interest earned - external investments		3 746	2 196	1 648	1 001	596	596	410	707	749	794
Interest earned - outstanding debtors		36 882	51 237	78 991	69 463	73 219	73 219	72 955	86 773	91 979	97 498
Dividends received											
Fines		1 356	10 481	14 232	2 689	5 002	5 002	3 568	4 858	5 150	5 459
Licences and permits		2 488	2 424	2 504	2 611	2 426	2 426	1 794	2 243	2 377	2 520
Agency services		15 962	19 482	23 393	24 279	16 975	16 975	10 592	22 311	23 650	25 069
Transfers recognised - operational		189 231	194 765	234 560	239 448	245 780	245 780	236 694	268 311	298 441	327 287
Other revenue	2	21 757	31 189	53 109	40 898	159 737	159 737	71 564	65 199	69 941	75 034
Gains on disposal of PPE		—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882	3 015 861
Expenditure By Type											
Employee related costs	2	338 542	408 723	478 803	571 167	589 421	589 421	427 410	649 768	695 307	743 980
Remuneration of councillors		17 625	18 988	20 086	20 940	20 155	20 155	17 847	24 972	26 720	28 590
Debt impairment	3	197 986	115 843	200 959	267 631	166 427	166 427	—	433 566	404 394	428 658
Depreciation & asset impairment	2	164 806	151 403	167 533	165 000	164 998	164 998	—	167 500	167 500	167 500
Finance charges		24 602	75 177	135 694	81 497	70 750	70 750	8 759	72 718	32 215	25 308
Bulk purchases	2	608 320	1 246 322	789 645	894 097	871 597	871 597	350 478	949 450	1 023 957	1 104 337
Other materials	8	73 839	106 793	105 128	131 869	130 689	130 689	57 638	131 869	137 144	142 630
Contracted services		24 893	43 776	104 297	32 254	49 827	49 827	33 614	33 757	34 959	36 341
Transfers and grants		24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
Other expenditure	4, 5	136 482	230 794	232 832	181 405	177 004	177 004	95 298	198 359	208 014	218 068
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—	—
Total Expenditure		1 611 384	2 413 966	2 257 395	2 381 789	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577	2 934 274
Surplus/(Deficit)		(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305	81 587
Transfers recognised - capital	6	162 296	180 287	154 327	198 842	204 829	204 829	60 975	219 159	165 493	173 400
Contributed assets		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 084	137 633	208 798	254 987
Taxation		—	—	—	—	—	—	3	—	—	—
Surplus/(Deficit) after taxation		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987
Share of surplus/(deficit) of associate	7										
Surplus/(Deficit) for the year		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA3c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

MP312 Emalahleni (Mp) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive And Council		—	—	—	—	—	—	—	—	—	—
Vote 02 - Finance		—	—	—	—	—	—	—	—	—	—
Vote 03 - Administration And Resource Management		—	—	—	2 000	2 000	2 000	—	—	—	—
Vote 04 - Planning & Development		—	—	—	—	—	—	—	—	—	—
Vote 05 - Health		—	—	—	—	—	—	—	—	—	—
Vote 06 - Community & Social Services		—	—	—	—	—	—	—	—	—	—
Vote 07 - Housing		—	—	—	—	—	—	—	—	—	—
Vote 08 - Public Safety		—	—	—	—	—	—	—	—	—	—
Vote 09 - Sport & Recreation		—	—	—	—	—	—	—	—	—	—
Vote 10 - Environment Protection/management		—	—	—	—	—	—	—	—	—	—
Vote 11 - Waste Management		—	—	—	—	—	—	—	—	—	—
Vote 12 - Waste Water Management		—	—	25 976	84 006	85 106	85 106	44 806	—	—	—
Vote 13 - Water		—	—	—	49 050	49 050	49 050	—	—	—	—
Vote 14 - Electricity Distribution		—	—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	10 000	10 000	10 000	—	—	—	—
Capital multi-year expenditure sub-total	7	—	—	25 976	145 056	146 156	146 156	44 806	—	—	—
Single-year expenditure to be appropriated	2										
Vote 01 - Executive And Council		—	—	642	—	148	148	130	—	—	—
Vote 02 - Finance		—	—	—	—	1 815	1 815	—	—	—	—
Vote 03 - Administration And Resource Management		—	—	—	2 200	2 350	2 350	—	—	—	—
Vote 04 - Planning & Development		—	—	356	31 000	33 934	33 934	20 390	10 288	—	2 427
Vote 05 - Health	4 858	—	800	—	15	15	—	—	—	—	—
Vote 06 - Community & Social Services		—	1 883	—	36	36	—	—	—	—	—
Vote 07 - Housing		—	—	—	—	—	—	—	—	—	—
Vote 08 - Public Safety		—	—	409	—	2 115	2 115	2 075	—	1 800	—
Vote 09 - Sport & Recreation	1 856	567	4 758	—	260	260	—	—	—	—	—
Vote 10 - Environment Protection/management		—	—	—	1 133	1 133	238	3 450	1 500	6 068	6 068
Vote 11 - Waste Management		—	302	713	—	17	17	—	—	—	19 417
Vote 12 - Waste Water Management	18 331	25 525	62 530	—	50 192	50 192	2 001	45 904	29 955	19 329	19 329
Vote 13 - Water		831	—	432	4 014	18 756	18 756	—	132 657	124 400	33 619
Vote 14 - Electricity Distribution	15 582	12 661	19 434	20 772	33 410	33 410	8 446	14 464	2 518	20 722	20 722
Vote 15 - Other	37 862	33 007	29 332	—	1 561	1 561	1 117	12 397	5 000	71 819	71 819
Capital single-year expenditure sub-total	79 319	72 063	121 289	57 986	145 743	145 743	34 397	219 159	165 173	173 400	173 400
Total Capital Expenditure - Vote	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 173	173 400	173 400
Capital Expenditure - Standard											
Governance and administration		—	—	642	4 200	6 314	6 314	130	—	—	—
Executive and council		—	—	642	—	148	148	130	—	—	—
Budget and treasury office		—	—	—	—	1 815	1 815	—	—	—	—
Corporate services		—	—	—	4 200	4 350	4 350	—	—	—	—
Community and public safety	6 714	567	7 850	—	2 426	2 426	2 075	3 450	3 300	6 068	6 068
Community and social services		—	—	1 883	—	36	36	—	—	—	—
Sport and recreation	1 856	567	4 758	—	260	260	—	3 450	1 500	6 068	6 068
Public safety		—	—	409	—	2 115	2 115	2 075	—	1 800	—
Housing		—	—	—	—	—	—	—	—	—	—
Health	4 858	—	800	—	15	15	—	—	—	—	—
Economic and environmental services	37 465	32 991	29 140	41 000	46 587	46 587	21 745	22 685	5 000	74 246	74 246
Planning and development		—	—	356	31 000	33 934	33 934	20 390	10 288	2 427	2 427
Road transport	37 465	32 991	28 784	10 000	11 521	11 521	1 117	12 397	5 000	71 819	71 819
Environmental protection		—	—	—	—	1 133	1 133	238	—	—	—
Trading services	34 744	38 489	109 085	157 842	236 571	236 571	55 253	193 024	157 033	93 086	93 086
Electricity	15 582	12 661	19 434	20 772	33 450	33 450	8 446	14 464	2 518	20 722	20 722
Water	831	—	432	53 064	67 806	67 806	—	132 657	124 560	33 619	33 619
Waste water management	18 331	25 525	88 506	84 006	135 298	135 298	46 807	45 904	29 955	19 417	19 417
Waste management		—	302	713	—	17	17	—	—	—	—
Other	397	16	548	—	—	—	—	—	—	—	—
Total Capital Expenditure - Standard	3	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400
Funded by:											
National Government		76 211	77 708	137 621	189 828	189 828	189 828	71 615	137 548	132 337	138 404
Provincial Government		—	—	—	—	—	—	—	24 267	13 300	15 300
District Municipality		—	—	—	4 014	4 014	4 014	—	57 344	19 696	19 696
Other transfers and grants		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	76 211	77 708	137 621	193 842	193 842	193 842	71 615	219 159	165 333	173 400
Public contributions & donations	5	59	—	—	—	60 428	60 428	2 001	—	—	—
Borrowing	6	—	30	3 693	—	15 893	15 893	3 002	—	—	—
Internally generated funds		3 050	(5 675)	5 951	9 200	21 736	21 736	2 585	—	—	—
Total Capital Funding	7	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA19
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

MP312 Emalahleni (Mp) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13		2013/14		2014/15		Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Capital expenditure - Municipal Vote														
Single-year expenditure appropriation														
Vote 01 - Executive And Council						642			148	148	130			
01.1 - Mayor's Office														
01.2 - Mayoral Committee														
01.3 - Speaker														
01.4 - Council General Expenditure														
01.5 - Municipal Manager														
01.6 - Community Participation & Communication														
01.7 - Internal Auditing														
01.8 - P M S And I D P														
01.9 - L E D & Marketing														
01.10 - P M U						642								
01.11 - Expenses Mayors - Office														
01.12 - Members Of Mayoral Committee (mmc's)														
01.13 - Administration Speaker														
01.14 - Council General														
01.15 - Municipal Manager														
01.16 - Chief Operations Manager														
01.17 - Chief Internal Auditor														
01.18 - Chief Risk Officer														
01.19 - Director Regional Services														
01.20 - Director Strategic Executive Services														
01.21 - Manager Gender Relations & Development														
01.22 - Manager Strategic Planning & Monitoring														
Vote 02 - Finance									1 815	1 815				
02.1 - Finance Administration														
02.2 - Finance Expenditure And Risk Management														
02.3 - Finance Income														
02.4 - Stores And Asset Management														
02.5 - Property Rates & Grants														
02.6 - Cfo Administration														
02.7 - Fleet														
02.8 - Expenditure														
02.9 - Supply Chain Management (scm)														
02.10 - Revenue Management														
02.11 - Assessment Rates & Taxes														
02.12 - Market														
02.13 - Budget & Treasury														
02.14 - Financial Management														
02.15 - Stores & Asset Management														
02.16 - Fleet														
Vote 03 - Administration And Resource Management							2 200	2 350	2 350					
03.1 - Executive Director Corporate Service														
03.2 - Department Administration & Auxiliaries														
03.3 - Department Human Resource Management														
03.4 - Department Legal Services														
03.5 - Department Information Technology														
03.6 - Administration														
03.7 - Human Resources														
03.8 - Information Technology														
03.9 - Property Services														
Vote 04 - Planning & Development			356	31 000	33 934	33 934			20 390	10 288			2 427	
04.1 - Executive Director Development Planning														
04.2 - Department Spatial Planning														
04.3 - Building Control														
04.4 - Department Economic Planning & Tourism														
04.5 - Department Properties														
04.6 - Department Human Settlement														
04.7 - Spatial Planning														
04.8 - Land Use Management														
04.9 - Administration - Planning & Development														
Vote 05 - Health	4 858			800			15	15						
05.1 - Department Social Services														
05.2 - Primary Health Care Clinics		4 858		800			15	15						
Vote 06 - Community & Social Services					1 883		36	36						
06.1 - Executive Director Community Services														
06.2 - Libraries														
06.3 - Cultural Centre														
06.4 - Community Halls														
06.5 - Libraries														
06.6 - Cemeteries														
Vote 07 - Housing														
07.1 - Housing														
Vote 08 - Public Safety			409				2 115	2 115		2 075			1 800	
08.1 - Department Registration-licensing&pub Transp														
08.2 - Department Traffic & Security														
08.3 - Department Fire-rescue & Disaster Management														
08.4 - Administration - Public Safety														
08.5 - Licensing														
08.6 - Traffic														
08.7 - Law Enforcement														
08.8 - Security													1 800	
08.9 - Fire Services														
08.10 - Disaster Management														
Vote 09 - Sport & Recreation	1 856		567	4 758			260	260						
09.1 - Department Sport-recreation-arts&culture														
09.2 - Parks And Recreation					(0)		4 758							
09.3 - Sport		1 856		567										
Vote 10 - Environment Protection/management														
10.1 - Executive Director Environment Mgmt Wast														
10.2 - Depar Parks-cemeteries-open Space&sports														
10.3 - Department Environment Management & Comp														
10.4 - Environmental Management														
Vote 11 - Waste Management														
				302		713			17	17			19 417	

MP312 Emalahleni (Mp) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref	2012/13		2013/14		2014/15		Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	2	Audited Outcome	3	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
11.1 - Department Waste Management		—	—	—	—	—	—	17	17	17	—	—	—	19 417
11.2 - Solid Waste		—	302	—	713	—	—	—	—	—	—	—	—	—
Vote 12 - Waste Water Management	18 331	25 525	62 530	—	—	—	—	50 192	50 192	2 001	45 904	29 855	19 329	
12.1 - Manager Sanitation	—	—	—	—	—	—	—	—	—	—	—	—	—	—
12.2 - Waste Water Treatment Work	—	—	—	—	—	—	—	2 342	2 342	—	45 904	29 955	19 329	
12.3 - Sewer Network	—	—	—	—	—	—	—	47 850	47 850	2 001	—	—	—	—
12.4 - Technical Support Service	—	—	—	—	—	—	—	—	—	—	—	—	—	—
12.5 - Sewerage Purification	6 129	20 812	45 054	—	—	—	—	—	—	—	—	—	—	—
12.6 - Sewerage Network	12 201	4 713	17 476	—	—	—	—	—	—	—	—	—	—	—
Vote 13 - Water	831	—	432	4 014	18 758	18 758	—	—	—	—	132 657	124 400	33 819	
13.1 - Manager Water	—	—	—	—	—	—	—	—	—	—	—	—	—	—
13.2 - Abstraction & Water Treatment Works	—	—	—	—	—	—	—	201	201	—	—	—	—	—
13.3 - Bulk Lines/storage & Reticulation	—	—	—	—	—	—	—	4 014	18 555	18 555	—	132 657	124 400	33 819
13.4 - Water Purification/storage	831	—	—	—	—	—	—	—	—	—	—	—	—	—
13.5 - Water Network/distribution	—	—	—	432	—	—	—	—	—	—	—	—	—	—
13.6 - Administration - Water	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 14 - Electricity Distribution	15 582	12 681	19 434	20 772	33 410	33 410	—	8 448	14 464	2 518	20 722	—	—	—
14.1 - Executive Director Technical Services	—	—	—	—	—	—	—	—	—	—	—	—	—	—
14.2 - Project Management Unit (pmu)	—	—	—	—	—	—	—	—	—	—	—	—	—	—
14.3 - Technical Support	—	—	—	—	—	—	—	—	—	—	—	—	—	—
14.4 - Electrical Reticulation	—	—	—	—	20 772	33 410	33 410	8 448	14 464	2 518	20 722	—	—	—
14.5 - Electrical Bulk Services	—	—	—	—	—	—	—	—	—	—	—	—	—	—
14.6 - Electricity Distribution	4 749	9 419	14 150	—	—	—	—	—	—	—	—	—	—	—
14.7 - Street Lighting	10 833	3 243	5 283	—	—	—	—	—	—	—	—	—	—	—
14.8 - Administration - Electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 15 - Other	37 862	33 007	20 332	—	1 561	1 561	—	1 117	12 397	5 000	71 819	—	—	—
15.1 - Property Services	—	—	—	—	—	40	40	—	—	—	—	—	—	—
15.2 - Manager Roads & Stormwater	—	—	—	—	—	—	—	—	—	—	—	—	—	—
15.3 - Roads & Stormwater	—	—	—	—	—	1 521	1 521	1 117	12 397	5 000	71 819	—	—	—
15.4 - Roads & Stormwater	37 465	32 991	28 784	—	—	—	—	—	—	—	—	—	—	—
15.5 - Recreational Resort	—	16	548	—	—	—	—	—	—	—	—	—	—	—
15.6 - Nature Reserve	—	—	—	—	—	—	—	—	—	—	—	—	—	—
15.7 - Market	397	—	—	—	—	—	—	—	—	—	—	—	—	—
15.8 - Aerodrome	—	—	—	—	—	—	—	—	—	—	—	—	—	—
15.9 - Building Control	—	—	—	—	—	—	—	—	—	—	—	—	—	—
15.10 - Property Services	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Capital single-year expenditure sub-total	79 319	72 063	121 289	57 986	145 743	145 743	—	34 397	219 159	165 173	173 400	—	—	—
Total Capital Expenditure	79 319	72 063	147 286	203 042	291 899	291 899	—	79 203	219 159	165 173	173 400	—	—	—

MP312 Emalahleni (Mp) - Table A6 Budgeted Financial Position

R thousand	Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
ASSETS													
Current assets													
Cash			20	20	14 757	20	20	20	—	28	28	28	
Call investment deposits	1	30 017	42 705	—	—	15 000	15 000	15 000	15 000	—	—	—	
Consumer debtors	1	240 543	448 743	613 135	881 218	881 218	881 218	934 972	1 781 101	1 921 007	2 013 014	2 013 014	
Other debtors		85 892	—	—	90 187	90 187	90 187	—	32 500	35 000	37 500	37 500	
Current portion of long-term receivables			108 478	29 690	—	—	—	—	—	—	—	—	
Inventory	2	16 000	23 469	38 378	38 500	38 500	38 500	—	35 000	35 000	35 000	35 000	
Total current assets			372 473	623 415	695 960	1 024 925	1 024 925	1 024 925	949 972	1 848 629	1 991 035	2 085 542	
Non current assets													
Long-term receivables										8 400	8 400	8 400	8 400
Investments			3 022	2 821	2 720	6 883	6 883	6 883	—	2 519	2 418	2 317	2 317
Investment property						2 600	2 600	2 600	—	—	—	—	—
Investment in Associate						2 151 357	2 151 357	2 151 357	2 109 710	2 568 030	2 563 973	2 570 183	2 570 183
Property, plant and equipment	3	2 191 507	2 256 430	2 260 075	2 151 357	2 151 357	2 151 357	2 109 710	2 220	2 220	2 220	2 220	2 220
Agricultural													
Biological													
Intangible													
Other non-current assets			10 110	11 213	—	—	—	—	—	—	—	—	—
Total non current assets			2 194 529	2 269 361	2 274 007	2 160 840	2 160 840	2 160 840	2 109 710	2 581 168	2 577 010	2 583 120	
TOTAL ASSETS			2 567 002	2 892 776	2 969 967	3 185 765	3 185 765	3 185 765	3 059 682	4 429 798	4 568 045	4 668 662	
LIABILITIES													
Current liabilities													
Bank overdraft	1		34 415	—	—	—	—	—	—	—	—	—	—
Borrowing	4	27 272	42 798	17 128	20 955	20 955	20 955	20 955	18 394	19 316	17 968	17 968	17 968
Consumer deposits		60 000	105 419	117 290	135 000	135 000	135 000	—	155 000	175 000	195 000	195 000	195 000
Trade and other payables	4	335 455	774 049	1 632 421	830 000	830 000	830 000	1 667 769	1 407 603	1 346 722	1 279 385	1 279 385	1 279 385
Provisions			31 249	33 342	—	—	—	—	37 500	40 000	45 000	45 000	45 000
Total current liabilities			422 727	987 929	1 800 181	985 955	985 955	985 955	1 688 724	1 618 497	1 581 038	1 537 353	
Non current liabilities													
Borrowing		162 766	128 778	124 109	132 649	132 649	132 649	138 161	90 102	70 786	52 818	52 818	52 818
Provisions		176 360	200 157	272 480	250 000	250 000	250 000	280 000	320 000	360 000	400 000	400 000	400 000
Total non current liabilities		339 126	328 935	396 589	382 649	382 649	382 649	418 161	410 102	430 786	452 818		
TOTAL LIABILITIES		761 853	1 316 864	2 195 771	1 368 604	1 368 604	1 368 604	2 106 885	2 028 599	2 011 824	1 990 171		
NET ASSETS	5	1 805 149	1 575 912	773 196	1 817 161	1 817 161	1 817 161	952 797	2 401 199	2 556 222	2 678 491		
TOTAL COMMUNITY WEALTH/EQUITY	5	1 805 149	1 575 912	773 196	1 817 161	1 817 161	1 817 161	952 797	2 401 199	2 556 222	2 678 491		

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

MP312 Emalahleni (Mp) - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework						
					R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES															
Receipts															
Property rates, penalties & collection charges		242 623		278 824		335 274			2 029 142	1 731 666	1 731 666		307 296	325 734	345 278
Service charges		960 176		904 032		1 175 494							1 416 187	1 519 299	1 630 049
Other revenue		86 138		33 554		141 674							91 079	230 350	257 526
Government - operating	1	186 658		154 580		229 011			239 448	239 448	239 448		268 311	165 333	173 400
Government - capital	1	116 526		106 515		111 477			198 842	198 842	198 842		219 159	165 493	173 400
Interest		36 883		51 227		80 639			61 304	60 900	60 900		69 984	74 183	78 634
Dividends															
Payments															
Suppliers and employees		(1 329 526)		(1 270 756)		(1 674 306)			(1 766 412)	(1 342 979)	(1 342 979)		(2 024 133)	(2 166 899)	(2 328 703)
Finance charges		(24 602)		(71 505)		(135 694)			(81 497)	(81 497)	(81 497)		(72 718)	(32 215)	(25 308)
Transfers and Grants	1	(24 290)		(16 147)		(22 583)			(35 929)	(35 929)	(35 929)		(35 929)	(37 367)	(38 861)
NET CASH FROM/(USED) OPERATING ACTIVITIES		250 586		170 324		240 984			644 898	770 452	770 452		239 235	243 910	265 415
CASH FLOWS FROM INVESTING ACTIVITIES															
Receipts															
Proceeds on disposal of PPE															
Decrease (Increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Payments															
Capital assets		(174 993)		(206 351)		(155 599)			(289 920)	(289 920)	(289 920)		(219 159)	(165 333)	(173 400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(174 993)		(206 351)		(155 599)			(289 920)	(289 920)	(289 920)		(219 159)	(165 333)	(173 400)
CASH FLOWS FROM FINANCING ACTIVITIES															
Receipts															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits		25 597		10 770		—			5 000	5 000	5 000		20 000	20 000	20 000
Payments															
Repayment of borrowing		(45 184)		(1 725)		(36 234)			(441 754)	(420 958)	(420 958)		(18 394)	(19 316)	(17 968)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(19 587)		9 045		(36 234)			(436 754)	(415 958)	(415 958)		1 606	684	2 032
NET INCREASE/ (DECREASE) IN CASH HELD		56 006		(26 982)		49 151			(81 776)	64 573	64 573		21 683	79 262	94 047
Cash/cash equivalents at the year begin:	2	30 461		(37 930)		(34 394)			(56 973)	(56 973)	(56 973)		(11 678)	10 005	89 266
Cash/cash equivalents at the year end:	2	86 467		(64 912)		14 757			(138 749)	7 600	7 600		10 005	89 266	183 313

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

MP312 Emalahleni (Mp) - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	86 467	(64 912)	14 757	(138 749)	7 600	7 600	7 600	10 005	89 266	183 313
Other current investments > 90 days		(56 430)	73 223	(0)	153 770	7 420	7 420	7 400	(9 977)	(89 238)	(183 285)
Non current assets - Investments	1	—	—	—	—	—	—	—	8 400	8 400	8 400
Cash and Investments available:		30 037	8 311	14 757	15 020	15 020	15 020	15 000	8 428	8 428	8 428
Application of cash and investments											
Unspent conditional transfers		—	—	—	—	—	—	—	—	—	—
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	—	—	—	—	—	—	—	—	—	—
Other working capital requirements	3	6 391	411 632	1 031 464	3 938	16 973	16 973	520 604	5 639	(269 505)	(424 064)
Other provisions		—	—	—	—	—	—	—	—	—	—
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	—	—	—	—	—	—	—	—	—	—
Total Application of cash and investments:		6 391	411 632	1 031 464	3 938	16 973	16 973	520 604	5 639	(269 505)	(424 064)
Surplus/(shortfall)		23 646	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933	432 492

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

MP312 Emalahleni (Mp) - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework				
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18
R thousand												
CAPITAL EXPENDITURE												
Total New Assets	1	71 869	56 267	87 816	203 042	291 899	291 899	219 159	165 173	173 400		
Infrastructure - Road transport		40 913	34 785	28 780	36 000	36 461	36 461	22 397	15 000	81 819		
Infrastructure - Electricity		15 734	30 142	13 749	20 772	33 420	33 420	14 464	2 518	20 722		
Infrastructure - Water		831	175	432	69 050	106 784	106 784	122 657	114 560	23 619		
Infrastructure - Sanitation		12 201	—	30 973	64 006	92 240	92 240	45 904	29 955	19 329		
Infrastructure - Other		—	203	—	—	192	192	10 288	—	19 417		
Infrastructure		69 679	65 305	73 934	189 828	269 096	269 096	215 709	162 033	164 905		
Community		5 129	1 987	5 154	—	704	704	3 000	1 000	8 495		
Heritage assets		—	—	—	—	—	—	—	—	—		
Investment properties		—	—	—	—	—	—	—	—	—		
Other assets	6	(2 939)	(11 025)	8 727	13 214	21 781	21 781	450	340	—		
Agricultural Assets		—	—	—	—	—	—	—	—	—		
Biological assets		—	—	—	—	—	—	—	—	—		
Intangibles		—	—	—	—	317	317	—	1 800	—		
Total Renewal of Existing Assets	2	7 450	15 796	59 450	—	—	—	—	—	—		
Infrastructure - Road transport		(18 928)	(27 427)	—	—	—	—	—	—	—		
Infrastructure - Electricity		121	—	1 917	—	—	—	—	—	—		
Infrastructure - Water		—	—	—	—	—	—	—	—	—		
Infrastructure - Sanitation		16 676	37 616	57 533	—	—	—	—	—	—		
Infrastructure - Other		—	—	—	—	—	—	—	—	—		
Infrastructure		(2 131)	10 189	59 450	—	—	—	—	—	—		
Community		1 217	567	—	—	—	—	—	—	—		
Heritage assets		—	—	—	—	—	—	—	—	—		
Investment properties		—	—	—	—	—	—	—	—	—		
Other assets	6	8 365	5 039	—	—	—	—	—	—	—		
Agricultural Assets		—	—	—	—	—	—	—	—	—		
Biological assets		—	—	—	—	—	—	—	—	—		
Intangibles		—	—	—	—	—	—	—	—	—		
Total Capital Expenditure	4	21 985	7 358	28 780	36 000	36 461	36 461	22 397	15 000	81 819		
Infrastructure - Road transport		15 855	30 142	15 666	20 772	33 420	33 420	14 464	2 518	20 722		
Infrastructure - Electricity		831	175	432	69 050	106 784	106 784	122 657	114 560	23 619		
Infrastructure - Water		28 878	37 616	88 506	64 006	92 240	92 240	45 904	29 955	19 329		
Infrastructure - Sanitation		—	203	—	—	192	192	10 288	—	19 417		
Infrastructure - Other		67 548	75 494	133 384	189 828	269 096	269 096	215 709	162 033	164 905		
Infrastructure		6 348	2 554	5 154	—	704	704	3 000	1 000	8 495		
Community		—	—	—	—	—	—	—	—	—		
Heritage assets		—	—	—	—	—	—	—	—	—		
Investment properties		—	—	—	—	—	—	—	—	—		
Other assets	5	5 425	(5 985)	8 727	13 214	21 781	21 781	450	340	—		
Agricultural Assets		—	—	—	—	—	—	—	—	—		
Biological assets		—	—	—	—	—	—	—	—	—		
Intangibles		—	—	—	—	317	317	—	1 800	—		
TOTAL CAPITAL EXPENDITURE - Asset class	2	79 319	72 063	147 266	203 042	291 899	291 899	219 159	165 173	173 400		
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	873 681	—	—	—	—	—	496 446	457 941	486 255		
Infrastructure - Electricity		358 237	—	—	—	—	—	256 998	245 352	251 910		
Infrastructure - Water		662 683	—	—	—	—	—	562 829	645 791	637 812		
Infrastructure - Sanitation		771 484	—	—	—	—	—	562 180	555 453	538 100		
Infrastructure - Other		36 310	—	—	—	—	—	188 238	187 406	205 992		
Infrastructure		2 702 395	—	—	—	—	—	2 066 692	2 091 944	2 120 069		
Community		383 220	—	—	—	—	—	250 971	242 457	241 437		
Heritage assets		400	—	—	—	—	—	400	—	—		
Investment properties		3 022	2 821	2 720	6 883	6 883	6 883	2 519	2 418	2 317		
Other assets		768 065	—	—	—	—	—	247 746	227 352	206 457		
Agricultural Assets		—	—	—	—	—	—	2 220	2 220	2 220		
Biological assets		—	—	—	—	—	—	—	—	—		
Intangibles		—	—	—	—	—	—	—	—	—		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 857 102	2 821	2 720	6 883	6 883	6 883	2 570 548	2 566 390	2 572 500		
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		164 806	151 403	167 533	165 000	164 998	164 998	167 500	167 500	167 500		
Repairs and Maintenance by Asset Class	3	110 671	148 015	177 735	131 869	130 689	130 689	131 869	137 144	142 630		
Infrastructure - Road transport		5 958	8 871	6 987	15 482	14 845	14 845	15 482	16 101	16 745		
Infrastructure - Electricity		26 465	32 970	27 607	28 349	30 182	30 182	28 349	29 483	30 662		
Infrastructure - Water		11 718	29 230	20 862	22 967	16 804	16 804	22 967	23 886	24 841		
Infrastructure - Sanitation		9 888	6 176	8 788	17 101	13 788	13 788	17 101	17 785	18 496		
Infrastructure - Other		370	358	340	490	389	389	490	509	530		
Infrastructure		54 399	77 605	64 584	84 389	76 008	76 008	84 389	87 764	91 275		
Community		282	647	318	2 041	653	653	2 041	2 123	2 208		
Heritage assets		—	—	—	—	—	—	—	—	—		
Investment properties		—	—	—	—	—	—	—	—	—		
Other assets	6, 7	55 991	69 764	112 833	45 439	54 028	54 028	45 439	47 257	49 147		
TOTAL EXPENDITURE OTHER ITEMS		275 478	299 418	345 289	296 869	295 687	295 687	299 389	304 644	310 130		
Renewal of Existing Assets as % of total capex		9.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Renewal of Existing Assets as % of deprecn"		4.5%	10.4%	35.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
R&M as a % of PPE		5.1%	6.6%	7.9%	6.1%	6.1%	6.1%	5.1%	5.3%	5.5%		
Renewal and R&M as a % of PPE		3.0%	5807.0%	8720.0%	1916.0%	1899.0%	1899.0%	5.0%	5.0%	6.0%		

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Check balance to A6 ##### ##### ##### ##### ##### ##### ##### ##### 0.00 0.00 0.00

MP312 Emalahleni (Mp) - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	67 786	67 786	67 786
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	31 342	31 342	31 342
Using public tap (at least min. service level)	2	-	-	-	-	-	-	10 376	10 376	10 376
Other water supply (at least min. service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	109 504	109 504	109 504
Using public tap (< min. service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min. service level)	4	-	-	-	-	-	-	7 504	7 504	7 504
No water supply		-	-	-	-	-	-	6 462	6 462	6 462
Below Minimum Service Level sub-total		-	-	-	-	-	-	13 966	13 966	13 966
Total number of households	5	-	-	-	-	-	-	123 470	123 470	123 470
Sanitation/sewage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	84 956	84 956	84 956
Flush toilet (with septic tank)		-	-	-	-	-	-	2 461	2 461	2 461
Chemical toilet		-	-	-	-	-	-	869	869	869
Pit toilet (ventilated)		-	-	-	-	-	-	3 926	3 926	3 926
Other toilet provisions (> min. service level)		-	-	-	-	-	-	27 434	27 434	27 434
Minimum Service Level and Above sub-total		-	-	-	-	-	-	119 647	119 647	119 647
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min. service level)		-	-	-	-	-	-	3 077	3 077	3 077
No toilet provisions		-	-	-	-	-	-	3 077	3 077	3 077
Below Minimum Service Level sub-total		-	-	-	-	-	-	122 723	122 723	122 723
Total number of households	5	-	-	-	-	-	-			
Energy:										
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min. service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-			
Refuse:										
Removed at least once a week		-	-	-	-	-	-	97 967	97 967	97 967
Minimum Service Level and Above sub-total		-	-	-	-	-	-	97 967	97 967	97 967
Removed less frequently than once a week		-	-	-	-	-	-	6 695	6 695	6 695
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	3 786	3 786	3 786
Below Minimum Service Level sub-total		-	-	-	-	-	-	10 481	10 481	10 481
Total number of households	5	-	-	-	-	-	-	108 449	108 449	108 449
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

MP312 Emalahleni (Mp) - Supporting Table 6A1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year: 2015/16				2015/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates	6	251 927	456 745	565 879	568 332	818 501	816 591	472 971	658 870	709 003	751 543
Total Property Rates		251 927	456 745	565 879	568 332	818 501	816 591	472 971	658 870	709 003	751 543
less Revenue Forgone		25 245	178 065	251 714	203 162	268 685	268 685	201 952	284 150	301 835	319 445
Net Property Rates		231 681	277 679	334 165	363 170	347 907	347 907	271 018	384 120	407 167	431 597
Service charges - electricity revenue	6	609 847	651 449	656 837	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 332 453
Total Service charges - electricity revenue		609 847	651 449	656 837	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 332 453
less Revenue Forgone											
Net Service charges - electricity revenue		609 847	651 449	656 837	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 332 453
Service charges - water revenue	6	208 471	280 477	285 194	363 179	314 923	314 923	250 076	388 056	409 219	433 772
Total Service charges - water revenue		208 471	280 477	285 194	363 179	314 923	314 923	250 076	388 056	409 219	433 772
less Revenue Forgone											
Net Service charges - water revenue		208 471	280 477	285 194	363 179	314 923	314 923	250 076	388 056	409 219	433 772
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		77 356	107 203	113 614	133 009	125 128	125 128	95 580	148 024	156 905	166 319
less Revenue Forgone											
Net Service charges - sanitation revenue		77 356	107 203	113 614	133 009	125 128	125 128	95 580	148 024	156 905	166 319
Service charges - refuse revenue	6	62 941	63 809	72 242	78 264	77 169	77 169	61 994	101 031	107 940	114 417
Total refuse removal revenue		62 941	63 809	72 242	78 264	77 169	77 169	61 994	101 031	107 940	114 417
less Revenue Forgone											
Net Service charges - refuse revenue		62 941	63 809	72 242	78 264	77 169	77 169	61 994	101 031	107 940	114 417
Other Revenue by source											
Sale - Staff		184	296	2 980	83	88 889	88 889	12 451	6 569	6 952	7 369
Sale - Assets		1 540	213	181	1 883	981	981	110	1 081	1 140	1 215
Other		23 250	31 114	46 548	59 942	89 606	89 606	56 351	51 359	51 343	56 450
Total Other Revenue	1	21 731	31 119	53 119	40 899	159 737	159 737	71 594	68 189	69 941	75 014
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	195 182	229 775	269 463	321 990	322 176	322 176	233 833	371 045	397 077	424 875
Pension and UIF Contributions		41 834	49 121	55 183	68 275	68 536	68 536	50 459	82 976	88 787	95 002
Medical Aid Contributions		29 423	33 983	38 607	44 858	42 986	42 986	32 133	44 271	47 370	50 886
Overtime		35 427	45 945	37 125	45 527	42 082	42 082	34 172	47 924	51 279	54 868
Performance Bonus			23	73	548	107	107	88	175	187	201
Motor Vehicle Allowance											
Cellphone Allowance			2 881	2 961	3 025	3 030	3 199	2 398	3 465	3 697	3 956
Housing Allowances			33 776	46 934	75 317	85 940	110 335	74 325	99 918	106 910	114 391
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	4										
sub-total	5	338 542	408 723	478 803	571 167	589 421	589 421	427 410	649 768	695 307	743 980
Less: Employee costs capitalised to PPE											
Total Employee related costs	1	338 542	408 723	478 803	571 167	589 421	589 421	427 410	649 768	695 307	743 980
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		—	—	—	—	—	—	—	—	—	—
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		164 806	151 403	167 533	165 000	164 998	164 998	—	167 500	167 500	167 500
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset Impairment	1	164 806	151 403	167 533	165 000	164 998	164 998	—	167 500	167 500	167 500
Bulk purchases											
Electricity Bulk Purchases		571 180	1 190 483	734 829	801 828	802 672	802 672	331 104	876 981	947 140	1 022 911
Water Bulk Purchases		37 140	55 639	54 816	92 469	68 725	68 725	19 374	72 469	78 817	81 426
Total bulk purchases	1	608 320	1 248 322	789 646	894 097	871 597	871 597	350 478	949 450	1 023 957	1 104 337
Transfers and grants											
Cash transfers and grants		24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
Non-cash transfers and grants			—	—	—	—	—	—	—	—	—
Total transfers and grants	1	24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
Contracted services											
Collection Fees		1 837	1 501	914	2 780	962	962	938	2 780	2 862	3 007
Analyse - Costs		228	148	—	9 456	11 319	11 319	4 907	9 456	9 634	10 228
Feasibility Study		—	—	3	—	—	—	—	—	—	—
Cash Protection Services		9 525	9 558	36 077	10 339	27 913	27 913	20 103	11 842	12 168	12 638
Professional Services		13 303	32 565	67 302	9 449	9 449	9 449	7 667	9 449	9 827	10 220
sub-total	1	24 893	43 776	104 297	32 254	49 827	49 827	33 614	33 757	34 959	36 341
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		24 893	43 776	104 297	32 254	49 827	49 827	33 614	33 757	34 959	36 341

MP312 Emalahleni (Mp) - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand												
Other Expenditure by Type												
Collection costs												
Contributions to 'other' provisions												
Consultant fees												
Audit fees		4 869	5 475	5 565	4 326	3 581	2 645	4 326	4 499	4 679		
General expenses	3	16 144	25 792	37 451	29 582	29 286	4 938	45 670	49 231	53 071		
Rental - Office Machinery		3 999	371	403	3 500	3 744	2 474	3 505	3 645	3 791		
Monitoring - Cut Offs		1 230	1 118	1 035	791	465	439	781	823	856		
Telephone Services		4 647	5 833	4 862	4 616	3 082	2 598	4 720	4 909	5 106		
Training Fees		2 956	1 268	958	1 864	1 512	574	1 064	1 939	2 016		
Transport - Rural Water Supply		3 614	10 427	12 092	9 496	14 847	13 674	9 496	9 676	10 271		
Rental - Machinery And Equipment		1 545	449	545	6 148	3 431	3 431	18	6 148	6 394	6 650	
General Expenditure		40 499	90 298	80 035	56 970	54 426	54 426	32 067	58 339	58 525	61 015	
Commission-Prepaid		3 566	4 757	4 997	5 684	4 547	4 547	—	5 684	5 911	6 147	
Water Research Fund		956	334	128	982	785	785	—	982	1 021	1 062	
Membership / Subscription Fees		3 593	7 346	5 225	2 396	1 924	1 924	1 821	2 396	2 492	2 591	
Reconciliations		4 418	5 719	2 744	5 308	3 627	3 627	1 347	5 308	5 521	5 741	
Tyres		1 373	3 604	2 096	1 922	2 227	2 227	691	1 922	1 999	2 079	
Vehicle Tracking		141	800	948	178	1 040	1 040	617	176	183	191	
Bank Charges		7 658	6 147	7 395	6 104	8 701	8 701	4 739	6 104	6 348	6 602	
Postage & Telegrams		2 201	2 834	2 540	1 695	1 674	1 674	1 252	1 695	1 703	1 833	
Workmans Compensation		1 849	290	2 234	1 865	1 512	1 512	—	—	2 121	2 076	
Meter Readings		6 153	4 130	4 177	4 552	3 641	3 641	3 296	4 552	4 734	4 923	
Printing And Stationery		2 390	3 843	3 693	3 623	3 332	3 332	2 293	3 696	3 844	3 998	
Software Licences		1 440	1 852	1 567	1 190	952	952	561	1 190	1 238	1 288	
Legal Costs		2 870	13 847	5 214	1 732	3 836	3 836	3 562	1 732	1 801	1 873	
Forensic Investigations		—	8 712	20 034	—	—	—	—	—	—	—	
Uniforms & Protective Clothing		1 382	1 932	2 726	2 378	3 127	3 127	1 540	2 378	2 471	2 570	
Travel/Subs. Exp. & Del. Costs		2 692	2 457	2 370	2 123	2 044	2 044	916	2 183	2 259	2 350	
Fuel & Oil		5 807	13 147	7 551	10 188	8 750	8 750	6 338	10 188	10 598	11 020	
Advertisements		529	697	701	854	669	669	360	954	1 017	902	
Community Participation		1 781	1 941	4 290	3 870	2 050	2 050	692	3 870	4 025	4 186	
Licences - Motor Vehicles		856	658	1 107	968	1 181	1 181	677	968	1 007	1 047	
Management: Land Fill Site		3 183	3 718	3 882	4 042	3 233	3 233	3 177	4 042	4 203	4 371	
Cleaning Of City		—	883	1 463	1 082	865	865	4	1 082	1 125	1 170	
Inventory Items: Tools, Furn. & Equip		1 343	1 747	1 204	1 255	1 258	1 258	687	1 275	1 326	1 379	
Data Communications		159	974	568	1 123	1 131	1 121	1 099	1 123	1 158	1 215	
Total 'Other' Expenditure	1	136 482	230 704	232 832	181 405	177 694	177 004	95 298	108 359	208 914	218 008	
by Expenditure Item												
Employee related costs		—	—	16 206	17 231	18 535	18 535	4 835	17 231	17 920	18 637	
Other materials		—	—	—	—	—	—	—	—	—	—	
Contracted Services		110 671	148 015	161 529	114 638	112 154	112 154	53 252	114 638	119 224	123 993	
Other Expenditure		110 671	148 015	177 735	131 869	130 589	130 589	58 087	131 869	137 144	142 630	
Total Repairs and Maintenance Expenditure	9	110 671	148 015	177 735	131 869	130 589	130 589	58 087	131 869	137 144	142 630	

MP312 Emalahleni (Mp) - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive And Council	Vote 02 - Finance	Vote 03 - Administration And Resource Management	Vote 04 - Planning & Development	Vote 05 - Health	Vote 06 - Community & Social Services	Vote 07 - Housing	Vote 08 - Public Safety	Vote 09 - Sport & Recreation	Vote 10 - Environment Protection management	Vote 11 - Waste Management	Vote 12 - Waste Water Management	Vote 13 - Water	Vote 14 - Electricity Distribution	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates		384 120	—	—	—	—	—	—	—	—	—	—	—	—	—	384 120	
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Service charges - electricity revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	1 133 791	
Service charges - water revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	388 056	
Service charges - sanitation revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	148 024	
Service charges - refuse revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	101 831	
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	534	
Rental of facilities and equipment	6	291	19	9 908	—	—	8	—	—	1 129	168	—	—	—	—	60	11 606
Interest earned - external investments		707	—	—	—	—	—	—	—	—	—	—	—	—	—	707	
Interest earned - outstanding debtors		86 773	—	—	—	—	—	—	—	—	—	—	—	—	—	86 773	
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines		—	—	—	—	—	—	—	—	—	—	—	—	—	—	4 656	
Licences and permits		3	—	—	—	—	42	—	2 170	—	28	—	—	—	—	2 243	
Agency services		—	—	—	—	—	—	—	22 311	—	—	—	—	—	—	22 311	
Other revenue		259 508	—	—	1 800	—	—	—	—	—	—	—	—	—	—	267 335	
Transfers recognised - operational	9	8 012	1 236	10 184	—	581	—	176	0	872	614	152	1 513	41 649	52	65 199	
Gains on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and contributions)	14	739 411	1 255	22 408	—	633	—	29 720	1 130	1 185	102 515	148 175	387 568	1 182 322	52	2 815 387	
Expenditure by Type																	
Employee related costs	39 065	95 752	34 547	45 240	4 319	16 817	—	91 714	16 158	25 887	55 053	55 538	53 481	90 109	24 330	649 768	
Remuneration of councillors	24 072	—	—	—	—	—	—	—	—	—	—	—	—	—	—	24 072	
Debt impairment	29 811	78 024	—	—	—	—	—	—	—	—	20 368	29 602	77 211	199 752	—	433 566	
Depreciation & asset impairment	38	6 564	1 492	825	40	574	—	1 605	1	4 253	1 787	23 136	41 036	20 448	83 819	167 600	
Finance charges	—	1 683	—	602	39	—	—	793	38	45	537	165	5 455	62 232	929	72 718	
Bulk purchases	—	—	—	—	—	—	—	—	—	—	—	—	72 469	878 981	—	948 450	
Other materials	31	5 974	3 781	1 338	29	146	—	2 912	323	1 682	6 828	20 828	23 615	45 390	18 792	131 869	
Contracted services	280	8 703	—	2 392	—	3	—	8 449	—	292	529	6 328	4 370	1 402	—	33 757	
Transfers and grants	—	35 929	—	—	—	—	—	—	—	—	—	—	—	—	—	35 929	
Other expenditure	23 363	37 904	14 449	6 175	560	1 188	—	7 748	801	2 226	14 645	14 600	51 309	16 207	7 064	198 359	
Loss on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Expenditure	117 660	271 535	54 269	56 673	4 987	18 528	—	114 222	19 321	34 385	99 728	150 180	328 226	1 312 623	114 735	2 807 895	
Surplus/(Deficit)		(117 575)	487 877	(53 014)	(34 267)	(4 987)	(17 895)		(85 502)	(18 185)	(33 180)	(2 015)	58 343	(130 201)	(114 850)	(82 502)	
Transfers recognised - capital	—	756	—	100	120	—	—	—	—	3 450	—	112 680	55 680	14 464	32 685	220 135	
Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions		(117 575)	488 833	(53 014)	(34 167)	(4 987)	(17 895)		(85 502)	(18 181)	(29 730)	2 789	110 666	114 223	(115 737)	(61 896)	137 833
References																	

1. Departmental columns to be based on municipal organisation structure

MP312 Emalahleni (Mp) - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		30 017	42 705	—	15 000	15 000	15 000	15 000	—	—	—
Other current investments > 90 days											
Total Call investment deposits	2	30 017	42 705	—	15 000	15 000	15 000	15 000	—	—	—
Consumer debtors											
Consumer debtors		240 543	448 743	613 135	881 218	881 218	881 218	2 031 805	2 214 668	2 325 401	2 441 671
Less: Provision for debt impairment								(1 096 833)	(433 566)	(404 394)	(428 658)
Total Consumer debtors	2	240 543	448 743	613 135	881 218	881 218	881 218	934 972	1 781 101	1 921 007	2 013 014
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year											
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 191 507	2 256 430	2 260 075	2 151 357	2 151 357	2 151 357	2 109 710	2 568 030	2 563 973	2 570 183
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	2 191 507	2 256 430	2 260 075	2 151 357	2 151 357	2 151 357	2 109 710	2 568 030	2 563 973	2 570 183
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		27 272	42 798	17 128	20 955	20 955	20 955	20 955	18 394	19 316	17 968
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		27 272	42 798	17 128	20 955	20 955	20 955	20 955	18 394	19 316	17 968
Trade and other payables											
Trade and other creditors		335 455	774 049	1 632 421	830 000	830 000	830 000	1 667 769	1 407 603	1 346 722	1 279 385
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	335 455	774 049	1 632 421	830 000	830 000	830 000	1 667 769	1 407 603	1 346 722	1 279 385
Non current liabilities - Borrowing											
Borrowing		162 766	128 778	124 109	132 649	132 649	132 649	138 161	90 102	70 786	52 818
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		162 766	128 778	124 109	132 649	132 649	132 649	138 161	90 102	70 786	52 818
Provisions - non-current											
Retirement benefits											
<i>List other major provision items</i>											
Refuse landfill site rehabilitation											
Other		176 360	200 157	272 480	250 000	250 000	250 000	280 000	320 000	360 000	400 000
Total Provisions - non-current		176 360	200 157	272 480	250 000	250 000	250 000	280 000	320 000	360 000	400 000
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 816 835	—	643 549	1 695 087	1 695 087	1 695 087	1 695 087	2 263 566	2 347 423	2 423 503
GRAP adjustments											
Restated balance		1 816 835	—	643 549	1 695 087	1 695 087	1 695 087	1 695 087	2 263 566	2 347 423	2 423 503
Surplus/(Deficit)		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	1 839 362	(530 565)	462 616	2 138 750	1 950 338	1 950 338	2 399 167	2 401 199	2 556 222	2 678 491
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1 839 362	(530 565)	462 616	2 138 750	1 950 338	1 950 338	2 399 167	2 401 199	2 556 222	2 678 491

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services

MP312 Emalahleni (Mp) - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Executive And Council	Service Delivery	A		2 531	2 663	5 618	6	16	16	14	15	16
Finance	Service Delivery	A		462 011	522 880	609 005	676 845	667 404	667 404	739 411	800 154	859 802
Administration Resources	Support Services And Service Delivery	A		2 509	1 408	1 636	1 893	8 262	8 262	1 255	1 330	1 410
Management Planning And Development	Service Delivery	A		6 279	7 364	11 516	14 830	88 733	88 733	22 406	22 443	23 153
Health	Service Delivery	A		55	—	—	—	40 000	40 000	—	—	—
Community And Social Services	Service Delivery	A		1 572	2 560	1 700	90	75	75	633	671	711
Housing	Service Delivery	A		2 405	4 172	3 147	—	—	—	—	—	—
Public Safety	Service Delivery	A		20 081	32 003	39 900	28 901	23 731	23 731	28 720	30 443	32 270
Sport & Recreation	Community Social Services	C		324	23	2 894	353	1 123	1 123	1 130	1 197	1 269
Protection Management	Service Delivery	B		34	107	60	1 041	2 386	2 386	1 185	1 256	1 332
Waste Management	Service Delivery	C		63 861	64 229	72 722	80 099	77 969	77 969	102 515	108 665	115 185
Waste Water Management	Service Delivery	B		77 777	107 487	143 053	133 204	127 538	127 538	148 175	157 066	166 490
Roads, Storm Water & Transport	Service Delivery	B		511	308	681	71	717	717	43	45	48
Water	Service Delivery	B		208 089	281 477	286 112	363 411	72 636	72 636	387 568	410 822	435 472
Electricity Distribution	Service Delivery	B		616 966	669 634	734 789	1 325 865	1 204 781	1 204 781	1 182 331	1 276 774	1 378 702
Allocations To Other Priorities				6 611	6 799	9 304	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)			1	1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	2 615 387	2 810 882	3 015 861

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

MP312 Emalahleni (Mp) - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Executive And Council	Service Delivery	A		72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981
Finance	Service Delivery	A		143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508
Administration Resources Management	Support Services And Service Delivery	A		35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772
Planning And Development	Service Delivery	A		8 664	14 702	14 209	59 566	58 273	58 273	56 673	58 796	61 834
Health	Service Delivery	A		14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522
Community And Social Services	Service Delivery	A		16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057
Housing	Service Delivery	A		8 659	8 127	11 919	—	—	—	—	—	—
Public Safety	Service Delivery	A		64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996
Sport & Recreation	Community Social Services	C		18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084
Protection Management	Service Delivery	B		3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472
Waste Management	Service Delivery	C		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128
Waste Water Management	Service Delivery	B		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902
Roads, Storm Water & Transport	Service Delivery	B		67 420	41 428	7 747	58 135	57 698	57 698	60 152	61 892	63 740
Water	Service Delivery	B		208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349
Electricity Distribution	Service Delivery	B		733 195	1 394 047	1 040 897	1 216 678	1 169 072	1 169 072	1 367 105	1 394 774	1 486 929
Allocations To Other Priorities				45 655	56 467	31 992	—	—	—	—	—	—
Total Expenditure			1	1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

MP312 Emalahleni (Mp) - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Executive And Council	Service Delivery	A		—	—	642	—	148	148	—	—	—
Finance	Service Delivery	A		—	—	—	—	1 815	1 815	—	—	—
Administration Resources Management	Support Services And Service Delivery	A		—	—	—	4 200	4 350	4 350	—	—	—
Planning And Development	Service Delivery	A		—	—	356	31 000	33 934	33 934	10 288	—	2 427
Health	Service Delivery	A		4 858	—	800	—	15	15	—	—	—
Community And Social Services	Service Delivery	A		—	—	1 883	—	36	36	—	—	—
Housing	Service Delivery	A		—	—	—	—	—	—	—	—	—
Public Safety	Service Delivery	A		—	—	409	—	2 115	2 115	—	1 800	—
Sport & Recreation	Community Social Services	C		1 856	567	4 758	—	260	260	3 450	1 500	6 068
Protection Management	Service Delivery	B		—	—	—	—	1 133	1 133	—	—	—
Waste Management	Service Delivery	C		—	302	713	—	17	17	—	—	19 417
Waste Water Management	Service Delivery	B		18 331	25 525	88 506	84 006	135 298	135 298	45 904	29 955	19 329
Roads, Storm Water & Transport	Service Delivery	B		37 465	32 991	28 784	10 000	11 521	11 521	12 397	5 000	71 819
Water	Service Delivery	B		831	—	432	53 064	67 806	67 806	132 657	124 560	33 619
Electricity Distribution	Service Delivery	B		15 582	12 661	19 434	20 772	33 450	33 450	14 464	2 518	20 722
Allocations To Other Priorities				397	16	548	—	—	—	—	—	—
Total Capital Expenditure			1	79 319	72 063	147 266	203 042	291 899	291 899	219 159	165 333	173 400

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

MP312 Emalahleni (Mp) - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
 2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
 3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

MP312 Emalahleni (Mp) - Entities measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
 2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

MP312 Emalahleni (Mp) - Supporting Table SA8 Performance indicators and benchmarks

Description of financial Indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating	Interest & Principal Paid /Operating Expenditure	4.3%	3.2%	7.6%	22.0%	21.7%	21.7%	42.7%	3.4%	1.9%	1.5%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing /Own Revenue	5.4%	5.1%	10.2%	21.9%	23.8%	23.8%	30.4%	3.9%	2.1%	1.6%
Capital Charges to Own Revenue	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure											
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	0.6	0.4	1.0	1.0	1.0	0.6	1.1	1.3	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	0.6	0.4	1.0	1.0	1.0	0.6	1.1	1.3	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing										
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		101.0%	85.7%	100.5%	90.8%	96.4%	96.4%	139.5%	80.0%	80.0%	80.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22.2%	32.7%	33.4%	37.0%	42.0%	42.0%	56.7%	69.3%	69.6%	68.0%
Longstanding Debtors Recovered											
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		388.0%	-1192.5%	1062.4%	-508.2%	10920.8%	10920.8%	21943.8%	14069.2%	1508.7%	697.9%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	23.0%	24.0%	24.9%	21.7%	25.5%	25.5%	25.9%	24.8%	24.7%	24.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	26.2%	0.0%	0.0%	18.0%	20.4%	20.4%		25.9%	26.5%	27.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.5%	8.7%	9.2%	5.0%	5.6%	5.6%		5.0%	4.9%	4.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.9%	13.3%	15.8%	9.4%	10.2%	10.2%	0.5%	9.2%	7.1%	6.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	24.2	12.9	3.4	5.0	5.0	5.0	16.0	25.1	26.0	27.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	27.2%	40.0%	42.5%	43.2%	53.6%	53.6%	74.7%	83.7%	84.4%	82.6%
iii. Cost coverage		0.8	(0.4)	0.1	(1.0)	0.1	0.1	0.2	0.1	0.5	0.9
References											
1. Consumer debtors > 12 months old are excluded from current assets											
2. Only include if services provided by the municipality											

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

MP312 Emalahleni (Mp) - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13		2013/14		2014/15		Current Year 2015/16		2016/17 Medium Term Revenue & Expenditure Framework	
						Outcome	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	Outcome	Outcome
Demographics															
Population			276	-	395	53	56	57	58	426	436	446	446	446	446
Females aged 5 - 14			40	-	47	47	50	51	52	57	58	59	59	59	59
Males aged 5 - 14			38	-	149	149	158	161	164	141	144	153	153	153	153
Females aged 15 - 34			97	-	133	133	141	147	147	56	56	57	57	57	57
Males aged 15 - 34			93	-	52	52	55	55	57	57	57	57	57	57	57
Unemployment			48	-											
Monthly household income (no. of households)	1, 12														
No income						3 795									
R1 - R1 600						6 010									
R1 601 - R3 200						13 289									
R3 201 - R6 400						20 179									
R6 401 - R12 800						20 937									
R12 801 - R25 600						16 129									
R25 601 - R51 200						12 613									
R52 201 - R102 400						7 346									
R102 401 - R204 800						2 457									
R204 801 - R409 600						545									
R409 601 - R819 200						359									
> R819 200															
Poverty profiles (no. of households)	13					3 795									
< R2 060 per household per month															
Household demographics (000)															
Number of people in municipal area			276 413		395 466										
Number of poor people in municipal area			86 201		96 621										
Number of households in municipal area			82 298		97 228										
Number of poor households in municipal area					119 874										
Definition of poor household (R per month)															
Housing statistics	3														
Formal			60 901		96 738										
Informal			21 397		23 136										
Total number of households	4		82 298	-	119 874										
Dwellings provided by municipality															
Dwellings provided by provinces															
Dwellings provided by private sector	5														
Total new housing dwellings	6														
Economic															
Inflation/inflation outlook (CPIX)						5.9%		5.3%	4.9%		5.2%	5.5%	6.0%	5.8%	5.8%
Interest rate - borrowing						10.5%		10.5%	10.5%		10.5%	10.5%	10.7%	11.10%	11.10%
Interest rate - investment						5.5%		5.5%	5.5%		5.5%	5.5%	6.0%	6.0%	6.0%
Remuneration increases						6.7%		6.7%	7.0%		7.0%	7.0%	6.5%	6.5%	6.5%
Consumption growth (electricity)						2.0%		2.0%	2.5%		2.0%	2.0%	2.0%	3.0%	3.0%
Consumption growth (water)						3.0%		2.0%	4.0%		1.0%	1.0%	2.0%	2.0%	2.0%
Collection rates	7														
Property tax/service charges														80.0%	80.0%
Rental of facilities & equipment														97.0%	97.0%
Interest - external investments														100.0%	100.0%
Interest - debtors														80.0%	80.0%
Revenue from agency services														99.0%	99.0%

MP312 Emalahleni (Mp) Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
1. Cash/cash equivalents at the year end - R'000	18(1)b	1	86 467	(64 912)	14 757	(138 740)	7 600	7 600	7 600	10 005	69 266	183 313
Cash + investments at the yr end less applications - R'000	18(1)b	2	23 646	(403 321)	1 016 (08)	11 082	(1 953)	(1 953)	(505 004)	2 789	277 933	432 492
Cash year end/borrowing by employee/supplier payments	18(1)b	3	0 8	(0 4)	0 1	(1 0)	0 1	0 1	0 2	0 1	0 5	0 9
Surplus/(Deficit) excluding depreciation effects - R'000	18(1)	4	22 527	(530 565)	443 663	255 252	255 252	704 084	137 633	208 798	254 987	
Service charge rev % change - micro CPIX target exclusive	18(1)a(2)	5	N/A	10.0%	2.8%	42.7%	(25.6%)	(5.0%)	(36.9%)	13.9%	1.1%	1.1%
Service charge rev % change - micro CPIX target exclusive	18(1)a(2)	6	100.8%	98.0%	85.0%	83.7%	83.7%	122.7%	77.3%	82.6%	83.1%	
Capital receipts % of Ratepayer & Other revenue	18(1)a(2)	7	16.6%	8.4%	13.4%	12.0%	9.3%	9.3%	0.0%	20.1%	17.5%	17.4%
Debt impairment expense as a % of total billable revenue	18(1)c(19)	8	220.6%	286.3%	105.7%	142.8%	99.3%	99.3%	366.0%	100.0%	100.1%	100.0%
Capital payments % of capital expenditure	18(1)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)												
Grants % of Govt. legislated/gazetted allocations	18(1)	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incl.(desc)	18(1)a	11	N/A	70.7%	15.4%	51.1%	0.0%	0.0%	(3.8%)	86.7%	7.9%	4.8%
Long term receivables % change - incl.(desc)	18(1)a	12	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	5.1%	6.6%	7.9%	6.1%	6.1%	6.1%	6.3%	5.1%	5.3%	5.5%
Asset renewal % of capital budget	20(1)(vi)	14	9.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billable revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing limit for the capital budget - should not exceed 100% unless refinancing												
10. Substitution of National/Provincial allocations included in budget												
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% incl total service charges (incl prop rates)	18(1)a		16.0%	8.8%	48.7%	(19.6%)	0.0%	(30.9%)	19.9%	7.1%	7.1%	
% incl Property Tax	18(1)a		19.9%	20.3%	8.7%	(4.2%)	0.0%	(22.1%)	10.4%	6.0%	6.0%	
% incl Service charges - electricity revenue	18(1)a		6.8%	7.0%	85.9%	(28.2%)	0.0%	(39.6%)	21.9%	8.0%	8.0%	
% incl Service charges - water revenue	18(1)a		34.5%	1.7%	27.3%	(13.5%)	0.0%	(20.6%)	22.6%	6.0%	6.0%	
% incl Service charges - sanitation revenue	18(1)a		38.6%	6.0%	17.1%	(5.9%)	0.0%	(23.6%)	16.3%	6.0%	6.0%	
% incl Service charges - refuse revenue	18(1)a		1.4%	13.2%	9.7%	(2.8%)	0.0%	(15.7%)	32.0%	6.0%	6.0%	
% incl in Service charges - other	18(1)a		55.6%	41.5%	(6.5%)	35.9%	0.0%	(38.9%)	(17.2%)	6.0%	6.0%	
Total billable revenue	18(1)a		1 190 527	1 380 976	1 502 620	2 234 487	1 796 146	1 796 146	1 241 360	2 154 354	2 306 291	2 469 159
Service charges	18(1)a		1 190 527	1 380 976	1 502 620	2 234 487	1 796 146	1 796 146	1 241 360	2 154 354	2 306 291	2 469 159
Property rates	18(1)a		231 681	277 679	334 165	363 170	347 907	347 907	271 019	364 120	407 167	431 597
Service charges - electricity revenue	18(1)a		609 847	651 449	696 697	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 322 453
Service charges - water revenue	18(1)a		208 471	280 477	285 194	363 179	314 923	314 923	250 075	386 056	409 219	433 772
Service charges - sanitation revenue	18(1)a		77 356	107 203	113 614	133 009	125 128	125 128	95 580	148 024	156 905	166 319
Service charges - refuse removal	18(1)a		62 941	63 809	72 242	79 264	77 169	77 169	61 994	101 831	107 940	114 417
Service charges - other	18(1)a		231	359	508	474	645	645	394	534	566	600
Rental of facilities and equipment	18(1)a		9 667	10 363	11 079	11 735	15 490	15 490	9 524	11 608	12 304	13 042
Capital expenditure excluding capital grant funding	18(1)a		3 109	(5 045)	9 644	9 200	98 056	98 056	7 568	(160)		
Capital expenditure including capital grant funding	18(1)a		1 288 937	1 216 410	1 652 442	2 029 142	1 731 666	1 731 666	1 731 666	1 814 562	2 075 383	2 232 853
Cash receipts from ratepayers	18(1)a		1 278 639	1 506 152	1 685 927	2 386 162	2 068 995	2 068 995	1 411 357	2 347 345	2 511 692	2 687 780
Ratepayer & Other revenue	18(1)a		172 165	230 785	85 604	328 580	328 580	328 580	292 147	842 196	142 406	94 506
Change in consumer debtors (current and non-current)	18(1)a		351 527	375 052	388 887	438 290	450 608	450 608	297 669	487 470	463 934	500 687
Operating and Capital Grant Revenue	20(1)(vi)		79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 173	173 400
Capital expenditure - total	20(1)(vi)		7 450	15 796	59 450	-	-	-	-	-	-	-
Capital expenditure - renewal	20(1)(vi)											
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	5.6%	5.4%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	-	-
DoRA operating grants total MfY												
DoRA capital grants total MfY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/divisional, provincial and district grants												
Average annual collection rate (arrears inclusive)												
DoRA operating										#REF!	#REF!	#REF!
DoRA capital										#REF!	#REF!	#REF!

MP312 Emalahleni (Mp) Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Trend												
Change in consumer debtors (current and non-current)			172 165	230 785	85 604	292 147	842 196	142 406	94 506	-	-	-
Total Operating Revenue			1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882	3 015 861
Total Operating Expenditure			1 611 384	2 413 966	2 257 395	2 381 789	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577	2 934 274
Operating Performance Surplus/(Deficit)			(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305	81 587
Cash and Cash Equivalents (30 June 2013)										10 005		
Revenue												
% Increase in Total Operating Revenue				15.7%	12.9%	36.7%	(11.8%)	0.0%	(28.8%)	13.0%	7.4%	7.3%
% Increase in Property Rates Revenue				19.9%	20.3%	8.7%	(4.2%)	0.0%	(22.1%)	10.4%	6.0%	6.0%
% Increase in Electricity Revenue				6.8%	7.0%	85.5%	(26.7%)	0.0%	(39.6%)	21.9%	8.0%	8.0%
% Increase in Property Rates & Services Charges				16.0%	8.8%	48.7%	(10.6%)	0.0%	(20.0%)	19.9%	7.1%	7.1%
Expenditure												
% Increase in Total Operating Expenditure				49.8%	(6.5%)	5.5%	(4.9%)	0.0%	(55.6%)	19.1%	2.6%	6.0%
% Increase in Employee Costs				20.7%	17.1%	19.3%	3.2%	0.0%	(27.5%)	10.2%	7.0%	7.0%
% Increase in Electricity Bulk Purchases				108.4%	(38.3%)	9.1%	0.2%	0.0%	(58.8%)	9.2%	8.0%	8.0%
Average Cost Per Budgeted Employee Position (Remuneration)				259232 6454	308405 7284	295382 8407	307930 7059			44437 8847		
Average Cost Per Councillor (Remuneration)				5.1%	6.6%	7.9%	6.1%	6.1%	6.1%	5.1%	5.3%	5.5%
RAM % of PPE				3.0%	5807.0%	8720.0%	1916.0%	1899.0%	1899.0%	5.0%	5.0%	6.0%
Asset Renewal and R&M as a % of PPE				16.0%	8.4%	13.4%	12.0%	9.3%	9.3%	20.1%	17.5%	17.4%
Debt Impairment % of Total Billable Revenue												
Capital Revenue												
Internally Funded & Other (R'000)				3 109	(5 675)	5 951	9 200	82 163	82 163	4 586	-	-
Borrowing (R'000)				-	30	3 693	-	15 893	15 893	3 002	-	-
Grant Funding and Other (R'000)				76 211	77 708	137 621	193 842	193 842	193 842	71 615	219 159	165 333
Internally Generated Funds % of Net Grant Funding				100.0%	100.5%	61.7%	100.0%	83.8%	83.8%	60.4%	0.0%	0.0%
Borrowing % of Non Grant Funding				0.0%	(0.5%)	38.3%	0.0%	16.2%	16.2%	39.6%	0.0%	0.0%
Grant Funding % of Total Funding				99.1%	107.8%	93.5%	95.5%	68.4%	68.4%	90.4%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)				79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333
Asset Renewal				7 450	15 796	59 450	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure				9.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other				100.8%	80.8%	98.0%	85.0%	83.7%	83.7%	122.7%	77.3%	82.6%
Cash Coverage Ratio				0	(10)	0	(10)	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)				4.3%	3.2%	7.6%	22.0%	21.7%	21.7%	42.7%	0	1.5%
Capital Charges to Operating				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%
Borrowing Receipts % of Capital Expenditure											1.9%	0.0%
Reserves												
Surplus/(Deficit)				23 846	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933
Free Services												
Free Basic Services as a % of Equitable Share				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue				1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882
Total Operating Expenditure				1 611 384	2 413 966	2 257 395	2 381 789	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577
Surplus/(Deficit) Budgeted Operating Statement				(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305
Surplus/(Deficit) Considering Reserves and Cash Backing				23 646	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933
MTREF Funded (1) / Unfunded (0)	15	1		0	0	1	✓	0	0	0	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓		✗	✗	✗	✗	✗	✗	✓	✓	✓

MP312 Emalahleni (Mp) - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Y								
Municipal/assistant valuer appointed? (Y/N)		Y								
Municipal partnership s38 used? (Y/N)		N								
No. of assistant valuers (FTE)	3	1	-	-	N 1	N 1	N 1	N 1	-	-
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	1	-	-	1	1	1	1	-	-
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Y								
Implementation time of new valuation roll (months)	5									
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:										
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Y								
Differential rates used? (Y/N)	5	N								
Limit on annual rate increase (s20)? (Y/N)		N								
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	0	-	-	0	0	0	-	-	-
Rate revenue expected to collect (R'000)	6	0	-	-	0	0	0	-	-	-
Expected cash collection rate (%)	7	90.0%	0.0%	0.0%	95.5%	95.5%	95.5%	0.0%	0.0%	0.0%
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)		0	-	-	0	0	0	0	-	-
Rebates, exemptions - pensioners (R'000)		0	-	-	0	0	0	0	-	-
Rebates, exemptions - bona fide farm. (R'000)		0	-	-	0	0	0	-	-	-
Rebates, exemptions - other (R'000)		0	-	-	0	0	0	-	-	-
Phase-in reductions/discounts (R'000)		0	-	-	0	0	0	0	-	-
Total rebates,exemptions,reductns,discs (R'000)		0	-	-	0	0	0	0	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

MP312 Emalahleni (Mp) - Supporting Table SA12a Property rates by category (current year)

Description		Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monumts	Public benefit	Mining Props.
Current Year 2015/16																		
Valuation:																		
No. of properties	59 304	141		1 346	3 821	96	7 196	47	4	338	-	-	-	-	-	-	-	-
No. of sectional title property values	-	-		-	2 166	-	179	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (R'000)																		
No. of valuation roll amendments																		
No. of objections by rate-payers	510	2		7	114	-	-	-	-	-	-	-	-	-	-	-	-	924
No. of appeals by rate-payers	-	-		18	5	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised				304	1	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	5		201	6	9	66	35	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%																		
Estimated no. of properties not valued																		
Years since last valuation (select)	4	4		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)	4	4		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing in properties s21 (number)	0	0		27 501	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (R'000)																		
Valuation reductions-nature reserves/park (R'000)																		
Valuation reductions-mineral rights (R'000)																		
Valuation reductions-R15 000 threshold (R'000)																		
Valuation reductions-public worship (R'000)																		
Valuation reductions-other (R'000)																		
Total valuation reductions:																		
Total value used for rating (R'000)	6	6		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Total land value (R'000)																		
Total value of improvements (R'000)	6	6		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Total market value (R'000)	6	6		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Rating:																		
Average rate	3	0.007000		0.013000	0.010000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000	0.013000
Rate revenue budget (R'000)	4	4		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)																		
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exempts,redcents,discts (R'000)																		

References:

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

MP312 Emalahleni (Mp) - Supporting Table SA12b Property rates by category [budget year]

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit areas	Mining Props.
Budget Year 2016/17																	
Valuation:																	
No. of properties		59 304	141	1 346	3 821	96	7 196	47	4	338	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	2 166	-	179	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s1(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections																	
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing in properties s2(1) (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Total rebates,exemptions,redcuts,discre (R'000)																	
Rating:																	
Average rate	3	0.007000	0.013000	0.010000	0.013000	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)	4																
Expected cash collection rate (%)																	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		0		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		0		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - do not farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include areas collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons

MP312 Emalahleni (Mp) - Supporting Table SA1'3a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13			2013/14			2014/15			2015/16			Current Year			2016/17 Medium Term Revenue & Expenditure Framework		
			2016/17	Budget Year	+1	2017/18	Budget Year	+1	2018/19	Budget Year	+1	2017/18	Budget Year	+1	2018/19	Budget Year	+1	2019/20	Budget Year	+1
Property rates (rate in the Rand)	1																			
Residential properties		MARKET VALUATION	0.0139	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Residential properties - vacant land		MARKET VALUATION	0.0077	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Formal/informal settlements		MARKET VALUATION	0.0077	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Small holdings		MARKET VALUATION	-	-		-	-		-	-		-	-		-	-		-	-	
Farm properties - used		MARKET VALUATION	0.0192	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Industrial properties		MARKET VALUATION	0.0139	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Business and commercial properties		MARKET VALUATION	0.0139	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Communal land - residential		MARKET VALUATION	-	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Communal land - small holdings		MARKET VALUATION	0.0192	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Communal land - farm property		MARKET VALUATION	0.0192	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Communal land - business and commercial		MARKET VALUATION	-	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Communal land - other		MARKET VALUATION	0.0139	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
State-owned properties		MARKET VALUATION	0.0192	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Municipal properties		MARKET VALUATION	0.0192	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Public service infrastructure		MARKET VALUATION	-	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Privately owned towns serviced by the owner		MARKET VALUATION	0.0139	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
State trust land		MARKET VALUATION	0.0139	0.0157		0.0127	0.0137		0.0137	0.0145		0.0145	0.0154		0.0163	0.0163		0.0163	0.0163	
Restitution and redistribution properties		MARKET VALUATION	-	-		-	-		-	-		-	-		-	-		-	-	
Protected areas		MARKET VALUATION	-	-		-	-		-	-		-	-		-	-		-	-	
National monuments properties		MARKET VALUATION	-	-		-	-		-	-		-	-		-	-		-	-	
Exemptions, reductions and rebates (Rands)																				
Residential properties		Applied R50 000 MPRA 6/2004	15 000	15 000		15 000	15 000		15 000	15 000		15 000	15 000		15 000	15 000		15 000	15 000	
R15 000 threshold rebate		Based on Tariff structure policy	11 887 774	151 302 504		163 406 705	176 479 240		190 597 580	205 845 386		218 196 109								
General residential rebate		Based on Tariff structure policy	22 076 704	13 832 495		14 939 095	16 134 225		17 424 960	18 818 957		19 948 084								
Indigent rebate or exemption		Based on Tariff structure policy	3 447 818	4 033 999		4 356 720	4 705 250		5 081 675	5 488 209		5 817 502								
Pensioner/social grants rebate or exemption		Based on Tariff structure policy	249 995	215 221		232 440	251 035		266 100	282 066		286 990								
Temporary relief rebate or exemption		Based on Tariff structure policy	Lower tariff	max 85%		1	max 85%	1	max 85%	1		1	max 85%			1	1	1	1	1
Bona fide farmers rebate or exemption		Based on Tariff structure policy	Lower tariff	Lower tariff																
Other rebates or exemptions		Based on Tariff structure policy	2																	
Water tariffs																				
Domestic		Basic charge/fixied fee (Rands/month)																		
Service point - vacant land (Rands/month)		Water usage - flat rate tariff (c/k)																		
Water usage - life line tariff																				
Water usage - Block 1 (c/k)																				
Water usage - Block 2 (c/k)																				
Water usage - Block 3 (c/k)																				
Water usage - Block 4 (c/k)																				
Other																				
Waste water tariffs																				
Domestic		Basic charge/fixied fee (Rands/month)																		
Service point - vacant land (Rands/month)		Waste water - flat rate tariff (c/k)																		
Waste water - flat rate tariff (c/k)																				
Volumetric charge - Block 1 (c/k)																				

(fill in structure)

2

Volumetric charge - Block 2 (c/kWh) Volumetric charge - Block 3 (c/kWh) Volumetric charge - Block 4 (c/kWh)	(fill in structure) (fill in structure) (fill in structure)
Other	
Electricity tariffs	
Domestic	
Basic charge/fix fee (Rands/month) Service point - vacant land (Rands/month)	(how is this targeted?) (describe structure) (describe structure)
FBE Life-line tariff - meter Life-line tariff - prepaid Flat rate tariff - meter (c/kWh)	(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)
Flat rate tariff - prepaid(c/kWh) Meter - IBT Block 1 (c/kWh) Meter - IBT Block 2 (c/kWh) Meter - IBT Block 3 (c/kWh) Meter - IBT Block 4 (c/kWh) Meter - IBT Block 5 (c/kWh) Prepaid - IBT Block 1 (c/kWh) Prepaid - IBT Block 2 (c/kWh) Prepaid - IBT Block 3 (c/kWh) Prepaid - IBT Block 4 (c/kWh) Prepaid - IBT Block 5 (c/kWh)	(fill in thresholds) (fill in thresholds)
Other	
Waste management tariffs	
Domestic	
Street cleaning charge Basic charge/fix fee 80l bin - once a week 250l bin - once a week	

MP312 Emalahleni (Mp) - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17 Medium Term Revenue & Expenditure Framework			
			Budget Year 2016/17	Budget Year +1 2017/18	Current Year 2015/16	Budget Year +2 2018/19
Exemptions, reductions and rebates (Rands)						
Water tariffs						
Waste water tariffs						
Electricity tariffs						

MP312 Emalahleni (Mp) - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		448.30	475.20	503.71	564.70	564.70	564.70	(100.0%)	598.58	634.50	672.57
Electricity: Basic levy		150.00	159.00	168.54	187.25	187.25	187.25	(100.0%)	198.49	210.39	223.02
Electricity: Consumption		927.50	983.15	1 042.14	1 157.60	1 157.60	1 157.60	(100.0%)	1 227.06	1 300.68	1 378.72
Water: Basic levy		—	—	—	—	—	—	—	—	—	—
Water: Consumption		232.20	246.13	260.90	332.90	332.90	332.90	(100.0%)	352.87	374.05	396.49
Sanitation		232.20	246.13	260.90	332.90	332.90	332.90	(100.0%)	352.87	374.05	396.49
Refuse removal		80.40	85.22	90.34	101.30	101.30	101.30	(100.0%)	107.38	113.82	120.65
Other	sub-total	2 070.60	2 194.84	2 326.53	2 676.65	2 676.65	2 676.65	6.0%	2 837.25	3 007.48	3 187.93
VAT on Services		209.75	222.34	235.68	269.86	269.86	269.86	(100.0%)	286.05	303.21	321.41
Total large household bill:		2 280.35	2 417.17	2 562.20	2 946.51	2 946.51	2 946.51	6.0%	3 123.30	3 310.70	3 509.34
% increase/-decrease					6.0%	15.0%	—	—	6.0%	6.0%	6.0%
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		320.20	339.41	359.78	403.40	403.40	403.40	(100.0%)	427.60	453.26	480.46
Electricity: Basic levy		—	—	—	—	—	—	—	—	—	—
Electricity: Consumption		590.00	625.40	662.92	736.35	736.35	736.35	(100.0%)	780.53	827.36	877.00
Water: Basic levy		—	—	—	—	—	—	—	—	—	—
Water: Consumption		180.45	191.28	202.75	255.90	255.90	255.90	(100.0%)	271.25	287.53	304.78
Sanitation		108.00	114.48	121.35	136.10	136.10	136.10	(100.0%)	144.27	152.92	162.10
Refuse removal		80.40	85.22	90.34	101.30	101.30	101.30	(100.0%)	107.38	113.82	120.65
Other	sub-total	1 279.05	1 355.79	1 437.14	1 633.05	1 633.05	1 633.05	6.0%	1 731.03	1 834.89	1 944.99
VAT on Services		134.25	142.31	150.84	172.15	172.15	172.15	(100.0%)	182.48	193.43	205.03
Total small household bill:		1 413.30	1 498.10	1 587.98	1 805.20	1 805.20	1 805.20	6.0%	1 913.51	2 028.32	2 150.02
% increase/-decrease					6.0%	13.7%	—	—	6.0%	6.0%	6.0%
<u>Monthly Account for Household - 'Indigent'</u>	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		192.15	—	—	242.10	242.10	242.10	(100.0%)	—	—	—
Electricity: Basic levy		255.50	270.83	287.08	318.95	318.95	318.95	(100.0%)	338.09	358.37	379.87
Electricity: Consumption		126.70	136.42	144.61	182.40	182.40	182.40	(100.0%)	193.34	204.94	217.24
Water: Basic levy		80.75	85.60	90.73	101.75	101.75	101.75	(100.0%)	107.86	114.33	121.19
Water: Consumption		80.40	—	—	101.30	101.30	101.30	(100.0%)	—	—	—
Sanitation		737.50	492.85	522.42	946.50	946.50	946.50	(32.5%)	639.29	677.64	718.30
Refuse removal		76.35	80.93	85.79	98.60	98.60	98.60	(100.0%)	104.52	110.79	117.43
Other	sub-total	813.85	573.78	608.20	1 045.10	1 045.10	1 045.10	(28.8%)	743.80	788.43	835.74
Total small household bill:					(29.5%)	6.0%	71.8%	—	(28.8%)	6.0%	6.0%
% increase/-decrease											

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

MP312 Emalahleni (Mp) - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds		101 433	—	—	117 422	117 422	117 422	—	—	—
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	101 433	—	—	117 422	117 422	117 422	—	—	—
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		—	—	—	—	—	—	—	—	—
Consolidated total:		101 433	—	—	117 422	117 422	117 422	—	—	—

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

MP312 Emalahleni (Mp) - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Name of Institution & Investment ID	1	Yrs/Months							
Parent municipality									
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

MP312 Emalahleni (Mp) - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		210	—	—	158	158	158	127 392	97 031	67 605
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	210	—	—	158	158	158	127 392	97 031	67 605
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	—	—	—	—	—	—	—	—	—
Total Borrowing	1	210	—	—	158	158	158	127 392	97 031	67 605

MP312 Emalahleni (Mp) - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		188 105	192 247	201 522	238 418	241 029	241 029	267 335	298 441	327 287
Local Government Equitable Share		181 640	187 445	190 859	229 575	229 575	229 575	256 739	288 276	317 104
Finance Management		3 960	4 202	7 124	7 465	8 175	8 175	1 810	2 145	2 360
Municipal Systems Improvement		11	—	—	—	—	—	957	1 033	1 116
Epwp Incentive		2 494	600	3 540	1 378	3 279	3 279	6 029	6 387	6 707
mig operational								1 800	600	
neighbourhood dev partnership										
Provincial Government:		—	—	25 976	—	1	1	—	—	—
Health Subsidy		—	—	—	—	1	1	—	—	—
Housing		—	—	25 976	—	—	—	—	—	—
Sport And Recreation		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	976	160	—
Other transfers/grants		—	—	—	—	—	—	976	160	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other transfers/grants		—	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	188 105	192 247	227 499	238 418	241 029	241 029	268 311	298 601	327 287
<u>Capital Transfers and Grants</u>										
National Government:		187 944	—	—	230 660	230 660	230 660	194 892	152 033	158 100
Current Year Receipts		187 944	—	—	230 660	230 660	230 660	70 344	20 676	20 676
Municipal Infrastructure Grant (MIG)		—	—	—	—	—	—	114 548	121 357	127 424
Neighbourhood Development Partnership		—	—	—	—	—	—	10 000	10 000	10 000
Provincial Government:		—	—	—	—	—	—	—	—	—
Current Year Receipts		—	—	—	—	—	—	—	—	—
District Municipality:		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Current Year Receipts		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Other grant providers:		—	—	—	—	—	—	—	—	—
Current Year Receipts		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	222 914	—	—	271 142	271 142	271 142	219 159	165 333	173 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS		411 019	192 247	227 499	509 560	512 172	512 172	487 470	463 934	500 687

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

MP312 Emalahleni (Mp) - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		R thousand	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
EXPENDITURE:											
Operating expenditure of Transfers and Grants											
National Government:					229 575	229 575	229 575	267 335	298 441	327 287	
Local Government Equitable Share		—	—	—	229 575	229 575	229 575	256 739	288 276	317 104	
Finance Management		—	—	—	7 465	8 175	8 175	1 810	2 145	2 360	
Municipal Systems Improvement		—	—	—	—	—	—	957	1 033	1 116	
Epwp Incentive		—	—	—	1 378	3 279	3 279	—	—	—	
mig operational		—	—	—	—	—	—	6 029	6 387	6 707	
neighbourhood dev partnership		—	—	—	—	—	—	1 800	600	—	
Provincial Government:		—	63	—	—	—	—	—	—	—	
Extent Public Works Programme		—	63	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	976	160	—	
Other transfers/grants		—	—	—	—	—	—	976	160	—	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Other transfers/grants		—	—	—	—	—	—	—	—	—	
Total operating expenditure of Transfers and Grants:		—	63	—	229 575	229 575	229 575	268 311	298 601	327 287	
Capital expenditure of Transfers and Grants											
National Government:		76 211	77 708	137 621	189 828	189 828	189 828	194 892	152 033	158 100	
Current Year Receipts		73 213	55 795	131 508	169 056	169 056	169 056	70 344	20 676	20 676	
Municipal Infrastructure Grant (MIG)		—	—	—	—	—	—	114 548	121 357	127 424	
Neighbourhood Development Partnership		2 997	21 913	6 033	20 772	20 772	20 772	10 000	10 000	10 000	
Provincial Government:		—	—	—	—	—	—	—	—	—	
Other Departments		—	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	4 014	4 014	4 014	24 267	13 300	15 300	
Nkangala District Municipality		—	—	—	4 014	4 014	4 014	24 267	13 300	15 300	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Other capital transfers/grants		—	—	—	—	—	—	—	—	—	
Total capital expenditure of Transfers and Grants		76 211	77 708	137 621	193 842	193 842	193 842	219 159	165 333	173 400	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		76 211	77 771	137 621	423 417	423 417	423 417	487 470	463 934	500 687	

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

MP312 Emalahleni (Mp) - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		37 135	—	—	21	21	21	—	—	—
Current year receipts		166 968	—	—	230 660	230 660	230 660	267 335	298 441	327 287
Conditions met - transferred to revenue		182 755	—	—	209 334	209 334	209 334	267 335	298 441	327 287
Conditions still to be met - transferred to liabilities		21 348	—	—	21 348	21 348	21 348	—	—	—
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year								976	160	—
Current year receipts								976	160	—
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue	2	182 755	—	—	209 334	209 334	209 334	268 311	298 601	327 287
Total operating transfers and grants - CTBM		21 348	—	—	21 348	21 348	21 348	—	—	—
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		54 322	—	—	54 322	54 322	54 322	—	—	—
Current year receipts		187 944	—	—	230 660	230 660	230 660	194 892	152 033	158 100
Conditions met - transferred to revenue		104 501	—	—	230 660	230 660	230 660	194 892	152 033	158 100
Conditions still to be met - transferred to liabilities		137 764	—	—	54 322	54 322	54 322	—	—	—
Provincial Government:										
Balance unspent at beginning of the year		6	—	—	5	5	5	—	—	—
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		1	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		5	—	—	5	5	5	—	—	—
District Municipality:										
Balance unspent at beginning of the year		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Current year receipts		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue	2	139 472	—	—	271 142	271 142	271 142	219 159	165 333	173 400
Total capital transfers and grants - CTBM		137 769	—	—	54 327	54 327	54 327	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE		322 227	—	—	480 476	480 476	480 476	487 470	463 934	500 687
TOTAL TRANSFERS AND GRANTS - CTBM		159 117	—	—	75 674	75 674	75 674	—	—	—

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

MP312 Emalahleni (Mp) - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to Groups of Individuals											
Donation: Indigents		20	2	-	-	-	-	-	-	-	-
Grants Allocated: Poor / Needy		24 270	16 145	22 396	35 929	24 079	24 079	14 309	35 929	37 367	38 861
Grants Allocated: Other Beneficiaries		-	-	22	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
TOTAL CASH TRANSFERS AND GRANTS	6	24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

MP312 Emalahleni (Mp) - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2012/13		2013/14		2014/15		Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19		
		A	B	C	D	E	F	G	H	I			
Councillors (Political Office Bearers plus Other)	1												
Basic Salaries and Wages		10 648		—	—	13 053	13 053	13 053	16 017	17 619	19 381		
Pension and UIF Contributions		1 461		—	—	1 790	1 790	1 790	2 392	2 632	2 895		
Medical Aid Contributions		475		—	—	581	581	581	711	783	861		
Motor Vehicle Allowance		4 052		—	—	4 963	4 963	4 963	6 293	6 922	7 615		
Cellphone Allowance		894		—	—	1 096	1 096	1 096	1 496	1 646	1 810		
Housing Allowances		325		—	—	390	390	390	120	132	145		
Other benefits and allowances													
Sub Total - Councillors	4	17 855		—	—	21 873	21 873	21 873	27 030	29 733	32 707		
% increase				(100.0%)					23.6%	10.0%	10.0%		
Senior Managers of the Municipality	2												
Basic Salaries and Wages		4 979		—	—	6 100	6 100	6 100	7 305	8 036	8 839		
Pension and UIF Contributions		925		—	—	1 133	1 133	1 133	1 254	1 379	1 517		
Medical Aid Contributions		139		—	—	170	170	170	243	268	294		
Overtime													
Performance Bonus													
Motor Vehicle Allowance	3	882		—	—	1 081	1 081	1 081	4 561	5 017	5 518		
Cellphone Allowance	3	—		—	—	—	—	—	157	173	190		
Housing Allowances	3	10		—	—	12	12	12	34	38	41		
Other benefits and allowances	3	143		—	—	175	175	175	27	29	32		
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	6												
Sub Total - Senior Managers of Municipality	4	7 077		—	—	8 670	8 670	8 670	14 124	15 536	17 090		
% increase				(100.0%)					62.9%	10.0%	10.0%		
Other Municipal Staff													
Basic Salaries and Wages		231 618		—	—	283 742	283 742	283 742	362 449	398 694	438 564		
Pension and UIF Contributions		51 939		—	—	63 627	63 627	63 627	81 533	89 686	98 654		
Medical Aid Contributions		29 940		—	—	36 677	36 677	36 677	43 317	47 649	52 413		
Overtime		12 680		—	—	15 534	15 534	15 534	47 924	52 716	57 988		
Performance Bonus													
Motor Vehicle Allowance	3	8 299		—	—	10 166	10 166	10 166	35 285	38 814	42 695		
Cellphone Allowance	3	502		—	—	615	615	615	1 964	2 160	2 376		
Housing Allowances	3	3 100		—	—	3 797	3 797	3 797	3 430	3 773	4 150		
Other benefits and allowances	3	21 878		—	—	26 802	26 802	26 802	60 533	66 586	73 245		
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	6												
Sub Total - Other Municipal Staff	4	359 955		—	—	440 960	440 960	440 960	636 434	700 078	770 085		
% increase				(100.0%)					44.3%	10.0%	10.0%		
Total Parent Municipality		384 887		—	—	471 503	471 503	471 503	677 588	745 347	819 882		
TOTAL SALARY, ALLOWANCES & BENEFITS		384 887		—	—	471 503	471 503	471 503	677 588	745 347	819 882		
% increase	4			(100.0%)		—	—	—	43.7%	10.0%	10.0%		
TOTAL MANAGERS AND STAFF	5,7	367 032		—	—	449 630	449 630	449 630	650 558	715 614	787 175		

MP312 Emalahleni (Mp) - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
			1.					2.
Rand per annum								
Councillors	3							
Speaker	4	1	372 829	193 403	233 194			799 426
Chief Whip		1	482 500	67 640	207 287			757 427
Executive Mayor		1	586 221	106 423	268 940			961 584
Deputy Executive Mayor		—	—	—	—			—
Executive Committee		6	2 818 289	483 306	1 243 722			4 545 317
Total for all other councillors		59	13 875 330	2 252 991	3 838 149			19 966 470
Total Councillors	8	68	18 135 169	3 103 763	5 791 292			27 030 224
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 328 065	—	1 019 878	110 672		2 458 615
Chief Finance Officer		1	1 703 438	87 904	627 932	76 086		2 495 360
<i>List of each official with packages >= senior manager</i>								
DIRECTOR :COMMUNITY SERVICES		1	835 575	330 276	856 708	69 631		2 092 190
DIRECTOR :CORPORATE SERVICES		1	754 598	402 253	851 568	62 883		2 071 302
DIRECTOR :TECHNICAL SERVICES		1	843 390	180 949	535 511	70 282		1 630 132
DIRECTOR :DEVELOPMENT PLANNING		1	875 481	243 111	853 407	72 956		2 044 955
DIRECTOR :WASTE & ENVIROMENTAL MAN		1	964 765	240 167	588 716	80 397		1 874 045
								—
								—
								—
								—
								—
								—
								—
Total Senior Managers of the Municipality	8,10	7	7 305 312	1 484 660	5 333 720	542 907		14 666 599
A Heading for Each Entity	6,7							
Total for municipal entities	8,10	—	—	—	—	—		—
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	75	25 440 481	4 588 423	11 125 012	542 907		41 696 823

MP312 Emalahleni (Mp) - Supporting Table SA24 Summary of personnel numbers

Number	Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17			
			1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities				68	—	68	68	—	68	68	—	68
Councillors (Political Office Bearers plus Other Councillors)		4										
Board Members of municipal entities		5										
Municipal employees												
Municipal Manager and Senior Managers		3	6	3	1	1	6	—	—	7	—	7
Other Managers		7	65	65	—	—	65	65	—	73	73	—
Professionals			154	147	7	154	154	—	—	145	—	—
Finance			19	15	4	19	19	—	—	64	64	—
Spatial/town planning			8	6	2	8	8	—	—	5	5	—
Information Technology			5	5	—	5	5	—	—	5	5	—
Roads											—	
Electricity			2	1	1	2	2	—	—	—	—	
Water			1	1	—	1	1	—	—	—	—	
Sanitation			2	2	—	2	2	—	—	1	1	—
Refuse			117	117	—	117	117	—	—	70	70	—
Other			106	49	52	104	39	—	—	309	—	
Technicians												
Finance			2	2	—	—	—	—	—	15	15	—
Spatial/town planning			3	3	—	3	3	—	—	1	1	—
Information Technology										3	3	—
Roads			18	3	15	18	—	—	—	22	22	—
Electricity			31	21	10	31	—	—	—	57	57	—
Water			10	6	4	10	—	—	—	92	92	—
Sanitation			6	1	—	6	—	—	—	97	97	—
Refuse			36	13	23	36	36	—	—	22	22	—
Other			332	264	68	332	332	—	—	233	233	—
Clerks (Clerical and administrative)										171	171	
Service and sales workers												
Skilled agricultural and fishery workers			292	153	139	292	292	—	—	—	—	
Craft and related trades			40	30	10	40	40	—	—	—	—	
Plant and Machine Operators			168	103	65	168	168	—	—	90	90	—
Elementary Occupations			691	691	—	691	691	—	—	434	434	—
TOTAL PERSONNEL NUMBERS		9	1 922	1 505	410	1 920	1 781	68	1 530	1 455	75	
% increase						(0.1%)	18.3%	(83.4%)	(20.3%)	—	—	
Total municipal employees headcount		6, 10	—	—	—	—	—	—	—	—	—	
Finance personnel headcount		8, 10								201		
Human Resources personnel headcount		8, 10								18		

MP312 Emalahleni (Mp) - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17										Medium Term Revenue and Expenditure Framework						
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19		
R thousand																		
Revenue By Source																		
Property rates - penalties & collection charges		32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	24 582	384 120	407 167		
Property rates - electricity revenue	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	(204 338)	1 133 791	1 224 494		
Service charges - water revenue	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	26 509	386 056	409 219		
Service charges - sanitation revenue	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	16 345	148 024	156 905		
Service charges - refuse revenue	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	23 359	101 831	107 940		
Service charges - other	43	43	43	43	43	43	43	43	43	43	43	43	43	64	534	566	600	
Rental of facilities and equipment	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	(10)	11 608	12 304	13 042	
Interest earned - external investments	90	90	90	90	90	90	90	90	90	90	90	90	90	90	707	749	794	
Interest earned - outstanding debtors	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	17 889	86 773	91 979	
Dividends received															-	-	-	
Fines																		
Licences and permits																		
Agency services																		
Transfers recognised - operational																		
Other revenue																		
Gains on disposal of PPE																		
Total Revenue (excluding capital transfers and contribution)	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	(48 752)	2 616 953	2 810 882	3 015 861	
Expenditure By Type																		
Employee related costs	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	89 523	649 768	695 307	
Remuneration of councillors	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	4 433	24 972	26 720	28 590	
Debt impairment	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	203 785	433 566	404 394	428 658	
Depreciation & asset impairment	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	16 250	167 500	167 500	167 500	
Finance charges	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	43 188	72 718	72 718	72 718	
Bulk purchases	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	949 450	1 023 957	1 104 337	1 104 337	
Other materials	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	18 496	131 869	137 144	
Contracted services	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	
Transfers and grants	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	
Other expenditure	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	
Loss on disposal of PPE															-	-	-	
Total Expenditure	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	474 228	2 697 889	2 767 577	2 934 274	
Surplus/(Deficit) after capital transfers & contributions	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	(522 980)	(81 526)	43 305	81 387	
Contributed assets															219 159	165 493	173 400	-
Surplus/(Deficit) after surpluses/(deficits) of associate	1	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987	-
Taxation															-	-	-	-
Attributable to minorities																		
Share of surplus/(deficit) of associate																		
Surplus/(Deficit)	1	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987	254 987

MP312 Emalahleni (Mp) - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1	Budget Year +2	
Revenue by Vote																		
Vote 01 - Executive And Council	1	61 719	61 719	61 719	1	1	61 719	61 719	1	1	1	1	1	8	14	15	16	
Vote 02 - Finance	170	170	170	170	170	170	170	170	170	170	170	170	170	800 154	859 802			
Vote 03 - Administration And Resource Management	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	1 255	1 330	1 410	1 410	
Vote 04 - Planning & Development	-	-	-	-	-	-	-	-	-	-	-	-	-	22 506	22 453	23 153	23 153	
Vote 05 - Health	8	8	8	8	8	8	8	8	8	8	8	8	8	544	633	671	711	
Vote 06 - Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Housing	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	108	28 720	32 243	32 270	
Vote 08 - Public Safety	32	32	32	32	32	32	32	32	32	32	32	32	32	780	1 130	1 197	1 269	
Vote 09 - Sport & Recreation	94	94	94	94	94	94	94	94	94	94	94	94	94	94	4 635	4 756	9 927	
Vote 10 - Environment Protection/management	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	23 217	108 565	134 803	
Vote 11 - Waste Management	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	269 244	269 244	185 818	
Vote 12 - Waste Water Management	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	443 448	443 459	459 091	
Vote 13 - Water	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	1 196 766	1 279 281	1 399 413	
Vote 14 - Electricity Distribution	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	16 202	32 737	15 055	
Vote 15 - Other															(21 734)	2 855 522	3 188 251	
Total Revenue by Vote	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751				
Expenditure by Vote to be appropriated																		
Vote 01 - Executive And Council	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	36 281	117 590	120 777	
Vote 02 - Finance	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	59 507	277 705	293 508	
Vote 03 - Administration And Resource Management	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	54 269	57 421	60 772	
Vote 04 - Planning & Development	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	551	56 673	58 796	
Vote 05 - Health	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	4 987	5 333	5 522	
Vote 06 - Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	947	18 528	19 750		
Vote 07 - Housing	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	114 222	121 367	127 981	
Vote 08 - Public Safety	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	6 187	19 321	22 084	
Vote 09 - Sport & Recreation	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	36 351	38 472	
Vote 10 - Environment Protection/management	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	13 411	99 726	109 128	
Vote 11 - Waste Management	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	150 190	154 034	161 902	
Vote 12 - Waste Water Management	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	109 599	329 226	335 701	
Vote 13 - Water	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	179 919	1 312 523	1 339 230	
Vote 14 - Electricity Distribution	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	14 765	114 735	117 436	
Vote 15 - Other															2 697 889	2 761 577	2 934 274	
Total Expenditure by Vote	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	137 633	206 798	254 987	
Surplus/(Deficit) before assoc.	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 982)	137 633	206 798	254 987	
Taxation																		
Attributable to minorities																		
Share of surplus/ (deficit) of associate																		
Surplus/(Deficit)	1	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 982)	137 633	206 798	254 987	

MP312 Emalahleni (Mp) - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Ref	Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1	Budget Year +2			
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	2016/17	2017/18	2018/19			
Revenue - Standard																			
Governance and administration																			
Executive and council	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	60 651	741 437	801 499	861 226		
Budget and treasury office	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8	14	15	16	
Corporate services	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 263	740 167	800 154	859 802		
Community and public safety															170	170	170	170	
Community and social services	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	
Sport and recreation	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	1 552	1 552	30 603	34 251	
Public safety	8	8	8	8	8	8	8	8	8	8	8	8	8	8	544	633	671	711	
Housing	32	32	32	32	32	32	32	32	32	32	32	32	32	32	1 130	1 130	1 197	1 269	
Health	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	108	28 720	32 243	32 270	
Economic and environmental services															—	—	—	—	
Planning and development	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	(1 428)	59 869	40 254	
Road transport	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	(21 227)	22 453	23 153	
Environmental protection	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	32 727	87 867	
Trading services															94	94	4 635	2 756	
Electricity	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	(82 510)	2 100 364	2 178 936	
Water	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	(184 155)	1 196 795	1 399 24	
Waste water management	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	(552)	443 448	443 159	
Waste management	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	78 981	260 856	185 818	
Housing	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	23 217	102 515	
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Revenue - Standard	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	(21 734)	2 835 522	2 976 375	3 189 261	
Expenditure - Standard																			
Governance and administration																			
Executive and council	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	97 427	443 394	455 903	
Budget and treasury office	7 352	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	36 281	117 590	120 777	
Corporate services	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	271 535	277 705	293 508	
Community and public safety																			
Community and social services	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 847	167 107	177 659	
Sport and recreation	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	947	18 528	21 057	
Public safety	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	6 187	19 321	20 656	
Housing	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	11 054	114 222	121 367	
Health	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	4 987	5 333	5 522
Economic and environmental services																			
Planning and development	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	151 190	157 039	164 046	
Road transport	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	551	56 673	58 796	61 834
Environmental protection	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	4 641	4 641	4 641	63 740
Trading services																4 641	4 641	4 641	38 472
Electricity	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	1 367 105	1 394 774	1 486 929	
Water	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	329 226	335 701	352 349	
Waste water management	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	48 602	150 190	161 902	161 902
Waste management	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	99 726	103 019	109 128
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Expenditure - Standard	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	2 697 889	2 697 889	2 767 577	
Surplus/(Deficit) before assoc.	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	137 633	137 633	208 788	
Share of surplus / deficit) of associate	1	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	—	—	254 987	
Surplus/(Deficit)	1	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	—	—	—

MP312 Emalahleni (Mp) - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year 2017/18	Budget Year +1 Budget Year +2 2018/19
	Multi-year expenditure to be appropriated	1															
	Vote 03 - Administration And Resource Management																
	Vote 12 - Waste Water Management																
	Vote 13 - Water																
	Vote 15 - Other																
	Capital multi-year expenditure sub-total	2															
	Single-year expenditure to be appropriated																
	Vote 01 - Executive And Council																
	Vote 02 - Finance																
	Vote 03 - Administration And Resource Management	1 500															
	Vote 04 - Planning & Development																
	Vote 05 - Health																
	Vote 06 - Community & Social Services																
	Vote 07 - Housing																
	Vote 08 - Public Safety																
	Vote 09 - Sport & Recreation																
	Vote 10 - Environment Protection/management																
	Vote 11 - Waste Management																
	Vote 12 - Waste Water Management																
	Vote 13 - Water																
	Vote 14 - Electricity Distribution																
	Vote 15 - Other																
	Capital single-year expenditure sub-total	2	1 500	10 510	13 562	6 864	39 258	2 560	49 840	450	38 515	5 507	4 750	2 159	165 173	173 400	
	Total Capital Expenditure	2	1 500	10 510	13 562	6 864	39 258	2 560	49 840	450	38 515	5 507	4 750	2 159	165 173	173 400	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

MP312 Emalahleni (Mp) - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year +1	Budget Year +2	2017/18	2018/19
Capital Expenditure - Standard	1																	
Governance and administration																		
Executive and council																		
Budget and treasury office																		
Corporate services																		
Community and public safety																		
Community and social services																		
Sport and recreation																		
Public safety																		
Housing																		
Health																		
Economic and environmental services																		
Planning and development																		
Road transport																		
Environmental protection																		
Trading services																		
Electricity																		
Water																		
Waste water management																		
Waste management																		
Other																		
Total Capital Expenditure - Standard	2		1 500	10 510	13 562	5 214	39 258	2 560	49 840	-	2 830	5 157	4 750	83 978	219 159	165 333	173 400	
Funded by:																		
National Government			1 500	10 510	11 042	3 564	35 600	-	47 740	-	2 830	5 157	3 650	15 955	132 337	138 404		
Provincial Government																		
District Municipality																		
Other transfers and grants																		
Transfers recognised - capital			1 500	10 510	13 562	5 214	39 258	2 560	49 840	-	2 830	5 157	4 750	83 978	219 159	165 333	173 400	
Public contributions & donations																		
Borrowing																		
Internally generated funds																		
Total Capital Funding			1 500	10 510	13 562	5 214	39 258	2 560	49 840	-	2 830	5 157	4 750	83 978	219 159	165 333	173 400	

MP312 Ematalaheni (Mp) - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	R thousand	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year 2017/18	Budget Year 2018/19
Cash Receipts By Source														1	1	1
Property rates	24 584	29 193	21 818	24 891	26 120	23 355	23 969	22 433	26 120	25 506	28 271	31 037	307 296	325 734	345 278	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 563	66 399	73 470	77 098	68 934	70 749	66 213	77 098	75 284	83 447	91 610	907 033	979 595	1 057 863	1 057 863	
Service charges - water revenue	24 708	29 340	21 928	25 016	26 252	23 472	24 090	22 546	26 252	25 634	28 414	31 193	308 845	327 315	347 018	
Service charges - sanitation revenue	9 474	11 250	8 408	9 592	10 066	9 000	9 237	8 645	10 066	9 829	10 895	11 960	125 524	133 055	133 055	
Service charges - reuse revenue	6 517	7 739	5 784	6 599	6 924	6 191	6 354	5 947	6 924	6 762	7 495	8 228	81 464	86 352	91 533	
Rental of facilities and equipment	34	41	30	35	36	32	33	31	36	35	39	33	453	453	480	
Interest earned - external investments	743	882	659	752	789	706	724	678	789	854	938	938	9 843	10 434		
Interest earned - outstanding debtors	5 553	5 956	4 40	46	48	43	44	41	48	47	52	57	565	635	635	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	311	369	276	305	295	303	284	303	303	323	358	393	3 887	4 120	4 367	
Licences and permits	144	170	127	145	153	140	131	153	153	149	165	181	1 794	1 902	2 016	
Agency services	1 428	1 696	1 267	1 446	1 517	1 357	1 392	1 303	1 517	1 642	1 803	1 803	17 849	18 920	20 055	
Transfer receipts - operational	67 078	5 535	4 137	4 719	4 952	4 428	4 545	4 253	4 952	4 836	5 360	5 885	58 263	135 565	220 655	
Other revenue	4 661	217 641	179 032	133 803	219 726	160 086	143 225	214 072	137 572	160 186	223 495	190 339	2 152 856	2 314 898	2 484 887	
Cash Receipts by Source													-	-	-	
Other Cash Flows by Source													219 159	165 493	173 400	
Transfer receipts - capital	54 790	-	-	54 790	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/financing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current debtors																
Decrease (increase) in other non-current receivables																
Total Cash Receipts by Source	274 231	180 932	135 223	276 136	161 886	144 745	270 422	139 032	161 886	279 945	175 218	192 359	-	2 392 015	2 500 391	
Cash Payments by Type													-	-	2 678 288	
Employee related costs	51 981	61 728	46 134	52 631	55 230	49 382	50 682	47 433	55 230	53 931	59 779	65 627	649 768	695 307	743 380	
Remuneration of councillors	1 998	2 372	1 773	2 023	2 123	1 898	1 948	1 823	2 123	2 073	2 297	2 522	24 972	26 720	28 308	
Finance charges	5 817	6 908	5 163	5 890	5 527	5 618	5 308	6 181	6 036	6 690	7 345	7 278	32 215	32 215		
Bulk purchases - Electricity	70 159	83 313	62 266	71 035	74 543	66 651	68 405	64 020	74 543	72 789	80 682	88 575	876 981	947 140	1 022 911	
Bulk purchases - Water & Sewer	5 797	6 885	5 145	5 870	6 160	5 508	5 653	5 290	6 160	6 015	6 667	7 319	72 469	81 426	142 630	
Other materials	10 550	12 528	9 363	10 681	11 209	10 022	10 286	9 626	11 209	10 945	12 132	13 319	131 869	137 144	142 630	
Contracted services	2 701	3 207	2 397	2 734	2 869	2 565	2 633	2 464	2 869	2 802	3 106	3 409	33 757	34 959	36 341	
Transfers and grants - other municipalities	2 874	3 413	2 551	2 910	3 054	2 731	2 802	2 623	2 802	3 054	2 982	3 306	32 629	35 929	37 367	
Transfers and grants - other	18 745	22 260	16 636	18 980	19 917	17 808	18 277	17 105	19 917	19 448	21 557	23 666	234 317	248 812	272 825	
Total Cash Payments by Type	170 622	202 614	151 427	177 755	181 285	162 091	166 357	155 593	181 285	177 021	196 216	215 411	2 132 780	2 236 481	2 392 873	
Other Cash Flows/Payments by Type													-	-	-	
Capital assets	14 000	7 500	25 000	27 000	23 000	35 000	14 000	7 500	12 000	10 000	19 500	24 659	219 159	165 333	173 400	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	18 394	18 394	19 316	17 968	
Other Cash Flows/Payments													-	-	-	
Total Cash Payments by Type	184 622	210 114	176 427	199 755	204 286	197 091	180 357	163 193	193 286	187 021	215 716	258 463	2 370 333	2 421 129	2 584 241	
NET INCREASE/(DECREASE) IN CASH HELD	89 609	(29 182)	(41 205)	76 780	(42 400)	90 065	(24 161)	(31 400)	92 924	(40 498)	(66 104)	21 633	79 262	94 047	94 047	
Cash/cash equivalents at the monthly year begin:	(11 578)	77 331	48 748	7 544	83 324	41 524	(10 821)	79 244	55 083	23 683	(11 607)	116 607	10 005	89 266	89 266	
Cash/cash equivalents at the monthly year end:	77 931	48 748	7 544	83 324	41 524	(10 821)	-	-	-	-	-	-	116 607	116 607	183 313	

MP312 Emalahleni (Mp) - NOT REQUIRED - municipality does not have entities

MP312 Emalahleni (Mp) - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

References

1. Total agreement period from commencement until end
2. Annual value

MP312 Emalahleni (Mp) - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Estimate	Forecast 2020/21	Estimate	Forecast 2021/22	Estimate	Forecast 2022/23	Estimate	Forecast 2023/24	Estimate	Forecast 2024/25	Estimate	Forecast 2025/26	Estimate	Total Contract Value											
									1,3	Total	Original Budget	Budget Year	Budget Year +1	Budget Year +2	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08	2006/07	2005/06	2004/05	2003/04	2002/03	2001/02	2000/01	1999/2000
Parent Municipality:																																		
Revenue Obligation By Contract		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Operating Revenue Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Expenditure Obligation By Contract		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Operating Expenditure Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital Expenditure Obligation By Contract		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Capital Expenditure Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Parent Expenditure Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Entities:																																		
Revenue Obligation By Contract		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
N/A																																		
Total Operating Revenue Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Expenditure Obligation By Contract		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
N/A																																		
Total Operating Expenditure Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital Expenditure Obligation By Contract		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
N/A																																		
Total Capital Expenditure Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Entity Expenditure Implication		2							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
References																																		

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTRRF (MFMA s33)

MP312 Emalahleni (Mp) - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		69 679	65 305	73 934	189 828	269 096	269 096	215 709	162 033	164 905	
Infrastructure - Road transport		40 913	34 785	28 780	36 000	36 461	36 461	22 397	15 000	81 819	
Roads, Pavements & Bridges		37 286	34 785	28 780	36 000	36 461	36 461	12 397	5 000	71 819	
Storm water		3 627	—	—	—	—	—	10 000	10 000	10 000	
Infrastructure - Electricity		15 734	30 142	13 749	20 772	33 420	33 420	14 464	2 518	20 722	
Generation		4 901	26 899	8 466	20 772	33 420	33 420	14 464	2 518	20 722	
Transmission & Reticulation		10 833	3 243	5 283	—	—	—	—	—	—	
Street Lighting		831	175	432	69 050	106 784	106 784	122 657	114 560	23 619	
Infrastructure - Water		831	175	432	69 050	106 784	106 784	122 657	114 560	23 619	
Dams & Reservoirs		2 515	—	—	—	796	796	—	—	—	
Water purification		831	—	—	—	25 137	25 137	55 880	18 158	18 158	
Reticulation		(2 515)	175	432	69 050	80 851	80 851	66 777	96 402	5 461	
Infrastructure - Sanitation		12 201	—	30 973	64 006	92 240	92 240	45 904	29 955	19 329	
Reticulation		12 201	—	25 976	34 006	28 842	28 842	45 904	29 955	19 329	
Sewerage purification		—	—	4 997	30 000	63 397	63 397	—	—	—	
Infrastructure - Other		—	203	—	—	192	192	10 288	—	19 417	
Waste Management		—	—	—	—	—	—	—	—	19 417	
Transportation		—	—	—	—	—	—	—	—	—	
Gas		—	—	—	—	—	—	—	—	—	
Other		3	—	203	—	192	192	10 288	—	—	
Community		5 129	1 987	5 154	—	704	704	3 000	1 000	8 495	
Parks & gardens		—	—	369	—	—	—	3 000	1 000	—	
Sportsfields & stadia		—	—	3 912	—	—	—	—	—	6 068	
Swimming pools		—	—	—	—	383	383	—	—	—	
Community halls		—	—	—	—	—	—	—	—	—	
Libraries		—	—	—	—	—	—	—	—	—	
Recreational facilities		—	—	73	—	230	230	—	—	—	
Fire, safety & emergency		—	—	—	—	40	40	—	—	—	
Security and policing		56	—	—	—	36	36	—	—	—	
Buses		7	4 858	1 846	800	—	15	15	—	—	
Clinics		215	141	—	—	—	—	—	—	2 427	
Museums & Art Galleries		—	—	—	—	—	—	—	—	—	
Cemeteries		—	—	—	—	—	—	—	—	—	
Social rental housing		8	—	—	—	—	—	—	—	—	
Other		—	—	—	—	—	—	—	—	—	
Heritage assets		—	—	—	—	—	—	—	—	—	
Buildings		—	—	—	—	—	—	—	—	—	
Other		9	—	—	—	—	—	—	—	—	
Investment properties		—	—	—	—	—	—	—	—	—	
Housing development		—	—	—	—	—	—	—	—	—	
Other		—	—	—	—	—	—	—	—	—	
Other assets		(2 939)	(11 025)	8 727	13 214	21 781	21 781	450	340	—	
General vehicles		10	(3 740)	231	—	4 688	4 688	—	—	—	
Specialised vehicles		—	—	—	—	—	—	—	—	—	
Plant & equipment		—	—	281	893	226	226	450	340	—	
Computers - hardware/equipment		—	—	45	123	4 200	4 200	4 200	—	—	
Furniture and other office equipment		—	—	11	—	178	178	—	—	—	
Abattoirs		—	—	—	—	—	—	—	—	—	
Markets		—	—	—	—	61	61	—	—	—	
Civic Land and Buildings		—	—	60	3 812	2 668	2 668	—	—	—	
Other Buildings		—	—	39	2 905	729	729	—	—	—	
Other Land		—	—	800	(11 693)	994	9 014	9 031	9 031	—	
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—	—	—	
Other		—	—	—	—	—	—	—	—	—	
Agricultural assets		—	—	—	—	—	—	—	—	—	
Biological assets		—	—	—	—	—	—	—	—	—	
Intangibles		—	—	—	—	317	317	—	1 800	—	
Computers - software & programming		—	—	—	—	317	317	—	1 800	—	
Computers - Software And Programming		—	—	—	—	317	317	—	1 800	—	
Total Capital Expenditure on new assets	1	71 869	56 267	87 816	203 042	291 899	291 899	219 159	165 173	173 400	
Specialised vehicles		—	—	—	—	—	—	—	—	—	
Refuse		—	—	—	—	—	—	—	—	—	
Fire		—	—	—	—	—	—	—	—	—	
Conservancy		—	—	—	—	—	—	—	—	—	
Ambulances		—	—	—	—	—	—	—	—	—	

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

MP312 Emalahleni (Mp) - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>											
<u>Infrastructure</u>		(2 131)	10 189	59 450	—	—	—	—	—	—	—
Infrastructure - Road transport		(18 928)	(27 427)	—	—	—	—	—	—	—	—
Roads, Pavements & Bridges		(18 928)	(27 427)	—	—	—	—	—	—	—	—
Storm water		—	—	—	—	—	—	—	—	—	—
Infrastructure - Electricity		121	—	1 917	—	—	—	—	—	—	—
Generation		121	—	1 917	—	—	—	—	—	—	—
Transmission & Relocation		121	—	1 917	—	—	—	—	—	—	—
Street Lighting		—	—	—	—	—	—	—	—	—	—
Infrastructure - Water		—	—	—	—	—	—	—	—	—	—
Dams & Reservoirs		—	—	—	—	—	—	—	—	—	—
Water purification		—	—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		16 676	37 616	57 533	—	—	—	—	—	—	—
Reticulation		495	15 579	12 479	—	—	—	—	—	—	—
Sewerage purification		16 181	22 038	45 054	—	—	—	—	—	—	—
Infrastructure - Other		—	—	—	—	—	—	—	—	—	—
Waste Management		—	—	—	—	—	—	—	—	—	—
Transportation	2	—	—	—	—	—	—	—	—	—	—
Gas		—	—	—	—	—	—	—	—	—	—
Other	3	—	—	—	—	—	—	—	—	—	—
<u>Community</u>		1 217	567	—	—	—	—	—	—	—	—
Parks & gardens		1 217	567	—	—	—	—	—	—	—	—
Sportsfields & stadia		—	—	—	—	—	—	—	—	—	—
Swimming pools		—	—	—	—	—	—	—	—	—	—
Community halls		—	—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—	—
Recreational facilities		—	—	—	—	—	—	—	—	—	—
Fire, safety & emergency		—	—	—	—	—	—	—	—	—	—
Security and policing		—	—	—	—	—	—	—	—	—	—
Buses		—	—	—	—	—	—	—	—	—	—
Clinics		—	—	—	—	—	—	—	—	—	—
Museums & Art Galleries		—	—	—	—	—	—	—	—	—	—
Cemetaries		—	—	—	—	—	—	—	—	—	—
Social rental housing		—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
<u>Heritage assets</u>		—	—	—	—	—	—	—	—	—	—
Buildings		—	—	—	—	—	—	—	—	—	—
Other	9	—	—	—	—	—	—	—	—	—	—
<u>Investment properties</u>		—	—	—	—	—	—	—	—	—	—
Housing development		—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
<u>Other assets</u>		8 365	5 039	—	—	—	—	—	—	—	—
General vehicles		—	—	—	—	—	—	—	—	—	—
Specialised vehicles		—	—	—	—	—	—	—	—	—	—
Plant & equipment	10	39	60	—	—	—	—	—	—	—	—
Computers - hardware/equipment		—	17	—	—	—	—	—	—	—	—
Furniture and other office equipment		—	—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—	—
Markets		397	—	—	—	—	—	—	—	—	—
Civic Land and Buildings		—	—	—	—	—	—	—	—	—	—
Other Buildings		—	—	—	—	—	—	—	—	—	—
Other Land		—	—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—	—	—	—
Other		7 929	4 962	—	—	—	—	—	—	—	—
<u>Agricultural assets</u>		—	—	—	—	—	—	—	—	—	—
<u>Biological assets</u>		—	—	—	—	—	—	—	—	—	—
<u>Intangibles</u>		—	—	—	—	—	—	—	—	—	—
Computers - software & programming		—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure on renewal of existing assets	1	7 450	15 796	59 450	—	—	—	—	—	—	—
Specialised vehicles		—	—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—	—
Fire		—	—	—	—	—	—	—	—	—	—
Conservancy		—	—	—	—	—	—	—	—	—	—
Ambulances		—	—	—	—	—	—	—	—	—	—
<i>Renewal of Existing Assets as % of total capex</i>		0.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn¹</i>		4.5%	10.4%	35.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>References</i>											
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure											
2. Airports, Car Parks, Bus Terminals and Taxi Ranks											
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes											

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

MP312 Emalahleni (Mp) - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		54 399	77 605	64 584	84 389	76 008	76 008	84 389	87 764	91 275	
Infrastructure - Road transport		5 958	8 871	6 987	15 482	14 845	14 845	15 482	16 101	16 745	
Roads, Pavements & Bridges		5 478	7 383	5 979	14 258	13 721	13 721	14 258	14 828	15 422	
Storm water		479	1 489	1 008	1 224	1 124	1 124	1 224	1 273	1 324	
Infrastructure - Electricity		26 465	32 970	27 807	28 349	30 182	30 182	28 349	29 483	30 662	
Generation		25 672	32 061	27 007	26 368	28 297	28 297	26 368	27 423	28 520	
Transmission & Reticulation		793	909	600	1 981	1 885	1 885	1 981	2 060	2 143	
Street Lighting		11 718	29 230	20 862	22 967	16 804	16 804	22 967	23 886	24 841	
Infrastructure - Water		667	746	1 137	1 923	1 673	1 673	1 923	2 000	2 080	
Dams & Reservoirs		11 050	28 484	19 725	21 044	15 131	15 131	21 044	21 886	22 761	
Water purification		8 401	5 077	8 414	14 734	11 421	11 421	14 734	15 323	15 936	
Reticulation		1 487	1 099	375	2 367	2 367	2 367	2 367	2 462	2 560	
Infrastructure - Sanitation		370	358	340	490	389	389	490	509	530	
Reticulation		370	358	340	490	378	378	490	509	530	
Infrastructure - Other		2	—	—	—	10	10	—	—	—	
Waste Management		3	—	—	—	—	—	—	—	—	
Transportation		282	647	318	2 041	653	653	2 041	2 123	2 208	
Community		319	650	284	1 682	344	344	1 682	1 749	1 819	
Parks & gardens		—	—	—	35	5	5	35	36	37	
Sportsfields & stadia		—	—	—	—	—	—	—	—	—	
Swimming pools		—	—	—	—	—	—	—	—	—	
Community halls		—	—	—	—	—	—	—	—	—	
Libraries		—	6	—	17	13	13	17	17	18	
Recreational facilities		—	—	—	—	—	—	—	—	—	
Fire, safety & emergency		—	—	—	—	—	—	—	—	—	
Security and policing		2	12	34	285	290	290	285	296	308	
Buses		7	—	—	—	—	—	—	—	—	
Clinics		—	—	—	—	—	—	—	—	—	
Museums & Art Galleries		—	—	—	—	—	—	—	—	—	
Cemeteries		—	—	—	—	—	—	—	—	—	
Social rental housing		8	(40)	(21)	—	23	—	—	23	24	25
Other		—	—	—	—	—	—	—	—	—	
Heritage assets		—	—	—	—	—	—	—	—	—	
Buildings		—	—	—	—	—	—	—	—	—	
Other		9	—	—	—	—	—	—	—	—	
Investment properties		—	—	—	—	—	—	—	—	—	
Housing development		—	—	—	—	—	—	—	—	—	
Other		—	—	—	—	—	—	—	—	—	
Other assets		54 688	67 937	111 997	43 422	52 176	52 176	43 422	45 159	46 965	
General vehicles		10 654	14 674	13 919	10 554	14 821	14 821	10 554	10 976	11 415	
Specialised vehicles		—	—	—	2	2	2	2	3	3	
Plant & equipment		3 884	4 580	4 875	8 792	8 557	8 557	8 792	9 144	9 510	
Computers - hardware/equipment		524	417	384	1 930	427	427	1 930	2 007	2 087	
Furniture and other office equipment		37 532	42 196	73 531	1 223	1 063	1 063	1 223	1 272	1 323	
Abattoirs		—	—	—	—	—	—	—	—	—	
Markets		—	—	—	—	—	—	—	—	—	
Civic Land and Buildings		2 094	2 712	18 135	18 359	20 351	20 351	18 359	19 093	19 857	
Other Buildings		—	3 358	988	1 184	6 956	6 956	1 184	1 231	1 280	
Other Land		—	—	—	—	—	—	—	—	—	
Surplus Assets - (Investment or Inventory)		—	—	165	1 378	—	—	1 378	1 433	1 490	
Other		—	—	—	—	—	—	—	—	—	
Agricultural assets		—	—	—	—	—	—	—	—	—	
Biological assets		—	—	—	—	—	—	—	—	—	
Intangibles		1 303	1 826	835	2 017	1 852	1 852	2 017	2 098	2 182	
Computers - software & programming		1 303	1 826	835	2 017	1 852	1 852	2 017	2 098	2 182	
Total Repairs and Maintenance Expenditure	1	110 671	148 015	177 735	131 869	130 689	130 689	131 869	137 144	142 630	
Specialised vehicles		—	—	—	2	2	2	2	3	3	

Refuse	—	—	—	2	2	2	2	3	3
Fire	—	—	—	—	—	—	—	—	—
Conservancy	—	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—	—

R&M as a % of PPE

5.1% 6.6% 7.9% 6.1% 6.1% 6.1% 5.1% 5.1% 5.3%

R&M as % Operating Expenditure

6.9% 6.1% 7.9% 5.5% 5.8% 5.8% 4.9% 5.0% 4.9%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

MP312 Emalahleni (Mp) - Supporting Table SA34d Depreciation by asset class

MP312 Emalahleni (Mp) - Supporting Table SA35 Future financial implications of the capital budget

R thousand	Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
			Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
Capital expenditure	1								
Vote 01 - Executive And Council			—	—	—	—	—	—	—
Vote 02 - Finance			—	—	—	—	—	—	—
Vote 03 - Administration And Resource Management			—	—	—	—	—	—	—
Vote 04 - Planning & Development		10 288	—	2 427	2 500	2 575	2 652	2 732	2 732
Vote 05 - Health			—	—	—	—	—	—	—
Vote 06 - Community & Social Services			—	—	—	—	—	—	—
Vote 07 - Housing			—	—	—	—	—	—	—
Vote 08 - Public Safety			—	1 800	—	54	56	57	59
Vote 09 - Sport & Recreation			—	—	—	—	—	—	—
Vote 10 - Environment Protection/management		3 450	1 500	6 068	6 250	6 437	6 630	6 829	6 829
Vote 11 - Waste Management			—	19 417	20 000	20 600	21 218	21 854	21 854
Vote 12 - Waste Water Management		45 904	29 955	19 329	19 909	20 506	21 121	21 755	21 755
Vote 13 - Water		132 657	124 400	33 619	34 628	35 666	36 736	37 839	37 839
Vote 14 - Electricity Distribution		14 464	2 518	20 722	21 343	21 983	22 643	23 322	23 322
Vote 15 - Other		12 397	5 000	71 819	73 974	76 193	78 479	80 833	80 833
Total Capital Expenditure		219 159	165 173	173 400	178 656	184 016	189 537	195 223	
Future operational costs by vote	2								
Vote 01 - Executive And Council		117 590	120 777	127 981	131 820	135 775	139 848	144 043	144 043
Vote 02 - Finance		271 535	277 705	293 508	302 313	311 382	320 724	330 346	330 346
Vote 03 - Administration And Resource Management		54 269	57 421	60 772	62 596	64 473	66 408	68 400	68 400
Vote 04 - Planning & Development		56 673	58 796	61 834	63 689	65 599	67 567	69 594	69 594
Vote 05 - Health		4 987	5 333	5 522	5 687	5 858	6 034	6 215	6 215
Vote 06 - Community & Social Services		18 528	19 750	21 057	21 689	22 339	23 009	23 700	23 700
Vote 07 - Housing		—	—	—	—	—	—	—	—
Vote 08 - Public Safety		114 222	121 367	128 996	132 866	136 852	140 958	145 187	145 187
Vote 09 - Sport & Recreation		19 321	20 656	22 084	22 747	23 429	24 132	24 856	24 856
Vote 10 - Environment Protection/management		34 365	36 351	38 472	39 627	40 815	42 040	43 301	43 301
Vote 11 - Waste Management		99 726	103 019	109 128	112 401	115 773	119 247	122 824	122 824
Vote 12 - Waste Water Management		150 190	154 034	161 902	166 759	171 762	176 914	182 222	182 222
Vote 13 - Water		329 226	335 701	352 349	362 919	373 807	385 021	396 571	396 571
Vote 14 - Electricity Distribution		1 312 523	1 339 230	1 430 363	1 473 274	1 517 472	1 562 996	1 609 886	1 609 886
Vote 15 - Other		114 735	117 436	120 307	123 916	127 633	131 462	135 406	135 406
Total future operational costs		2 697 889	2 767 577	2 934 274	3 022 302	3 112 971	3 206 360	3 302 551	
Future revenue by source	3								
Property rates		384 120	407 167	431 597	444 545	457 882	471 618	485 767	485 767
Property rates - penalties & collection charges		1 133 791	1 224 494	1 322 453	1 362 127	1 402 991	1 445 081	1 488 433	1 488 433
Service charges - electricity revenue		386 056	409 219	433 772	446 785	460 189	473 995	488 215	488 215
Service charges - water revenue		148 024	156 905	166 319	171 309	176 448	181 742	187 194	187 194
Service charges - sanitation revenue		101 831	107 940	114 417	117 849	121 385	125 026	128 777	128 777
Service charges - refuse revenue		534	566	600	618	636	655	675	675
Service charges - other		11 608	12 304	13 042	13 434	13 837	14 252	14 679	14 679
Rental of facilities and equipment		2 165 962	2 318 596	2 482 201	2 556 667	2 633 367	2 712 368	2 793 739	2 793 739
Total future revenue		751 086	614 154	625 473	644 291	663 620	683 529	704 034	
Net Financial Implications									

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

MP312 Emalahleni (Mp) - Supporting Table SA36 Detailed capital budget

MP3/12 Emalahleni (Mp) - Supporting Table SA36 Detailed capital budget									
Municipal Vote/Capital project		Ref	Program/Project description	Project number	IPD Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates
R thousand	4	5	6	7	8	9	10	11	12
Parent municipality:									
01 - All capital projects grouped by Municipality	Vote		Constr Roads And Stormwater	751005	A	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	
01 - Executive And Council			Furniture And Other Office Equipment	A	A	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	Emalahleni
01 - Executive And Council			Furniture And Other Office Equipment	A	A	Yes	General Vehicles	General Vehicles	
01 - Executive And Council			General Vehicles	A	A	No	General Vehicles	General Vehicles	
01 - Executive And Council			General Vehicles	A	A	Yes	Other	Other	
01 - Executive And Council			Implementation Dam Safety Plan	A	A	No	Infrastructure - Other	Infrastructure - Other	
01 - Executive And Council			Other Land	051050	A	Yes	Infrastructure - Road Transport	Storm Water	
01 - Executive And Council			Constr Roads And Stormwater	151025	A	Yes	Other	Other	
02 - Finance			Furniture And Other Office Equipment	A	A	Yes	General Vehicles	General Vehicles	
02 - Finance			General Vehicles	A	A	No	Plant & Equipment	Plant & Equipment	
02 - Finance			Plant & Equipment	151025	A	Yes	Plant & Equipment	Plant & Equipment	
02 - Finance			Plant & Equipment	151025	A	Yes	Plant & Equipment	Plant & Equipment	
02 - Finance			Plant & Equipment	A	A	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	
02 - Finance			Water Tankers	151025	A	Yes	General Vehicles	General Vehicles	
02 - Finance			Water Tankers	A	A	No	Computers - Hardware/Equipment	Computers - Hardware/Equipment	
03 - Administration And Resource Management			Computers - Hardware/Equipment	A	A	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	
03 - Administration And Resource Management			Computers - Hardware/Equipment	151020	A	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	
03 - Administration And Resource Management			Computers - Hardware/Equipment	A	A	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	
03 - Administration And Resource Management			Furniture And Other Office Equipment	A	A	No	Plant & Equipment	Plant & Equipment	
03 - Administration And Resource Management			Plant & Equipment	151020	A	Yes	Plant & Equipment	Plant & Equipment	
03 - Administration And Resource Management			Plant & Equipment	A	A	No	General Vehicles	General Vehicles	
03 - Administration And Resource Management			Water Tankers	151025	A	Yes	Computers - Software And Programming	Computers - Software And Programming	
04 - Planning & Development			Computers - Hardware/Equipment	A	A	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	
04 - Planning & Development			Constr Roads And Stormwater	A	A	No	Infrastructure - Electricity	Transmission & Relocation	
04 - Planning & Development			Electrification	A	A	No	Other	Other	
04 - Planning & Development			Implementation Dam Safety Plan	A	A	No	Other Buildings	Other Buildings	
04 - Planning & Development			Other Buildings	A	A	No	Swimming Pools	Swimming Pools	
04 - Planning & Development			Other Buildings	A	A	No	Civic Land And Buildings	Civic Land And Buildings	
04 - Planning & Development			Other Land	A	A	No	Other Buildings	Other Buildings	
04 - Planning & Development			Other Land	A	A	No	Other Land	Other Land	
04 - Planning & Development			Other Land	A	A	No	Other Land	Other Land	
04 - Planning & Development			Other Land	A	A	No	Other Land	Other Land	
04 - Planning & Development			Other Land	A	A	No	Other Land	Other Land	
04 - Planning & Development			Other Land	201010	A	Yes	Other Land	Other Land	
04 - Planning & Development			Other Land	201010	A	Yes	Other Land	Other Land	
04 - Planning & Development			Other Land	201015	A	Yes	Other Land	Other Land	
04 - Planning & Development			Other Land	201015	A	Yes	Other Land	Other Land	
04 - Planning & Development			Other Land	A	A	No	Swimming Pools	Swimming Pools	
04 - Planning & Development			Plant & Equipment	A	A	No	Plant & Equipment	Plant & Equipment	
04 - Planning & Development			Water Tankers	651005	A	Yes	General Vehicles	General Vehicles	
05 - Health			Constr Roads And Stormwater	751005	A	Yes	Roads, Pavements & Bridges	Roads, Pavements & Bridges	
05 - Health			Construction Clinic	A	A	Yes	Clinics	Clinics	
05 - Health			Construction Clinic	251005	A	Yes	Clinics	Clinics	
05 - Health			Construction Clinic	251005	A	Yes	Clinics	Clinics	
05 - Health			Mobile Clinic	A	A	No	Clinics	Clinics	
05 - Health			Mobile Clinic	251005	A	Yes	Clinics	Clinics	
05 - Community & Social Services			Computers - Hardware/Equipment	301015	A	Yes	Libraries	Libraries	
05 - Community & Social Services			Computers - Hardware/Equipment	301020	A	Yes	Other	Other	
06 - Community & Social Services			Concrete Pal Fence	A	A	Yes	Other	Other	
06 - Community & Social Services			Constr Roads And Stormwater	301015	A	Yes	Roads, Pavements & Bridges	Roads, Pavements & Bridges	
06 - Community & Social Services			Construction Of Soccer Field	A	A	Yes	Sportsfields & Stadia	Sportsfields & Stadia	

MP312 Emalahleni (Mp) - Supporting Table SA36 Detailed capital budget

MP312_Emalahleni (Mp) - Supporting Table SA36 Detailed capital budget

MP312 Emalahleni (Mp) - Supporting Table SA36 Detailed capital budget

MP312 Emalahleni (Mp) - Supporting Table SA36 Detailed capital budget

NP312 Emslahleni [Mp] - Supporting Table SA36 Detailed Capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Y/N/H)	Asset Class	Asset Sub-Class	GPS co-ordinates	Prior year outcomes			2016/17 Medium Term Revenue & Expenditure Framework		
									2015/16 Audited Outcome	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand	4			2	6	3	3	5						
15 - Other		Constr Roads And Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Emslahleni						
15 - Other		Constr Roads And Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Emslahleni						
15 - Other		Constr Roads And Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Hlalankile						
15 - Other		Constr Roads And Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Karriet						
15 - Other		Constr Roads And Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Thuliphile						
15 - Other		Electrification	651005	B	Yes	Infrastructure - Electricity	Storm Water							
15 - Other		Furniture And Other Office Equipment	651005	B	Yes	Furniture And Other Office Equipment	Transportation & Distribution							
15 - Other		Furniture And Other Office Equipment	651005	B	Yes	Furniture And Other Office Equipment	Other							
15 - Other		Gardens & Parks/In Parks	651005	B	Yes	Swimming Pools	Swimming Pools							
15 - Other		General Vehicles	651005	B	Yes	General Vehicles	General Vehicles							
15 - Other		Other Buildings	651005	B	No	Other Buildings	Other Buildings							
15 - Other		Other Buildings	651005	B	Yes	Other Buildings	Other Buildings							
15 - Other		Other Buildings	651005	B	Yes	Other Buildings	Other Buildings							
15 - Other		Other Buildings	651005	B	Yes	Other Buildings	Recreational Facilities							
15 - Other		Other Buildings	651005	B	No	Other Buildings	Recreational Facilities							
15 - Other		Other Land	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges							
15 - Other		Plant & Equipment	651005	B	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment							
15 - Other		Plant & Equipment	651005	B	Yes	Plant & Equipment	Plant & Equipment							
15 - Other		Plant & Equipment	651005	B	Yes	Plant & Equipment	Plant & Equipment							
15 - Other		Plant & Equipment	651005	B	Yes	Plant & Equipment	Plant & Equipment							
15 - Other		Water Tanks	651005	B	Yes	General Vehicles	General Vehicles							
Parent Capital expenditure	1								219 159	165 173	173 400			

Annexure “A”

**Circular 78(MFMA Act No.
56 of 2003)**



Municipal Budget Circular for the 2016/17 MTREF

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Introduction

The budget circular is compiled annually to guide municipalities on how to prepare their budget inputs. This circular focuses on the preparation of the 2016/17 Medium Term Revenue and Expenditure Framework (MTREF), reference should also be made to the previous circulars. This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR). The key focus of this circular is the 2016 Local Government Elections, the demarcation process and the changes to the local government grant allocations.

1. 2016 Local Government Elections and the budget process

Local government elections are likely to be scheduled between May and August 2016; the proposed date is yet to be determined. Elections are important events – when we reaffirm our commitment to democratic and accountable government by choosing representatives of the people who will guide the work of local government for the next five years.

The following four risks need to be explicitly managed:

1. In terms of section 13 of the Municipal Property Rates Act, 2004 (Act No 6 of 2004)(MPRA) and sections 24 and 42 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003)(MFMA), new tariffs for property rates, electricity, water and any other taxes and similar tariffs may only be implemented from the start of the municipal financial year (1 July). This means that the municipal council must approve the relevant tariffs before the commencement of 1 July; and, should this not happen, the municipality will not be able to increase its taxes and tariffs. Failure to obtain Council approval for the annual tariff increases would most likely cause an immediate financial crisis that may lead to the provincial executive intervening in the municipality in terms of section 139 of the Constitution;
2. In terms of section 16 of the MFMA, a municipal council must approve the annual budget for the municipality before the start of the financial year, and should a municipal council fail to do so, section 26 of the MFMA prescribes that the provincial executive must intervene. This provincial intervention may include dissolving the municipal council and appointing an administrator to run the municipality;
3. The outgoing council may be tempted to prepare an 'election friendly budget' – with unrealistically low tariff increases and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be unfunded municipal budgets that threaten their respective municipalities' financial sustainability and service delivery; and
4. Given that the timing of election campaigning coincides with the municipal public budget consultations; and there is a risk that these consultations may be neglected or used to serve the narrow interests of political parties.

In the build-up to the 2016 local government elections, municipalities are encouraged to act towards ensuring financial sustainability. Now, more than ever before, it is paramount for sound municipal decision-making so that long-term sustainability of municipal finances and service delivery is achieved beyond the election period.

Municipal finances are presently volatile and there is severe pressure to maintain healthy cash flows and maintain effective cost containment measures. It is therefore imperative that municipalities refrain from suspending credit control and debt collection efforts in a bid to win votes.

Furthermore, as the current composition and leadership of municipal councils will, for the most part, be responsible for the compilation of the 2016/17 medium-term revenue and expenditure (MTREF) budgets, councils are advised to prioritise expenditure appropriations aligned to the policy intent as described in the integrated development plans (IDPs). Infrastructure provisioning for water, sanitation, roads and electricity remain key priorities.

In addition the outgoing council is advised to critically consider the financial implications before entering into new long-term contracts that are not of priority to the municipality and avoid if possible, committing the incoming council. In addition, refrain from purchasing cars and from incurring expenditure at this stage that will financially burden the incoming council.

During this time of transition, all stakeholders should work together to ensure that municipalities continue to perform their functions efficiently and effectively. The Mayor and municipal manager should now be engaging in the process of the annual review of the fifth and last year of the IDP in terms of section 34 of the Municipal Systems Act (MSA) and the 2016/17 budget preparation process in terms of section 21 of the MFMA. It is particularly important to ensure that arrangements for the review of IDPs and preparation of budgets continue seamlessly as these processes cannot be delayed in anticipation of the announcement of an election date.

The uncertainty of the date of Election Day means that the newly elected councils may not be duly constituted by 31 May 2016 and therefore they will be unable to consider the annual budget before the start of the new municipal financial year. If the election date falls within the latter part of May 2016 and if there is any delay in declaring the election results or if the results are legally contested then it is unlikely that the new councils will be able to consider and pass the annual budget before the start of the new municipal financial year. In fact, in the case of district municipalities, there is a high probability that they will not be constituted in time to consider the annual budgets since they depend on the finalisation of the local municipality election results relevant to their respective districts. The same will apply if the election is held in June, July or August. It is for this reason that it is recommended that the outgoing council should adopt the 2016/17 MTREF budget before the start of the new financial year.

In deciding on the schedule for the 2016/17 budget process, the Mayor and municipal manager must also note that the MFMA read together with the Municipal Budget and Reporting Regulations only allows for a 'main adjustments budget' to be tabled after the mid-year budget and performance assessment has been tabled in council, i.e. after 1 January 2017. In addition, the permitted scope of an adjustments budget is quite limited in that taxes and tariffs may not be increased or decreased (refer to section 28(6) of the MFMA), and any additional revenues may only be appropriated to programmes and projects already budgeted for (refer to section 28 of the MFMA). Therefore the idea of the current council passing a 'holding budget' which the new council will change substantially through an adjustments budget soon after the start of the municipal financial year is not legally permitted.

Though an IDP is a five year strategic document of council, municipalities should note that when a new council takes office after each local government election, the norm has been that the first year of such a new council is primarily confined to implementing the last adopted IDP. Subsequent to this, it is normally in the second year of the new council where the newly

elected council will adopt its new and thoroughly interrogated and consulted IDP. This process mostly leads to an overlap of the last year of outgoing council into the new council. It is each municipal council's prerogative to decide when to approve its annual budget. However, to assist municipalities, National Treasury proposes that councils consider adopting the following approach for their 2016/17 budget process:

Outgoing council approves 2016/17 budget
<ol style="list-style-type: none"> 1. Current Mayor prepares a budget schedule that brings the review of the IDP and the tabling of the budget forward to late February or the beginning of March 2016; 2. Community consultations on the annual budget conducted in the remainder of March and early April 2016; 3. Officials complete technical work on annual budget by mid-April 2016; 4. Current council approves annual budget and reviewed IDP before the end of April 2016; and 5. Council implements annual budget from 1 July 2016.
Benefits
<ul style="list-style-type: none"> • Minimises the risk of being without an approved budget at the start of the financial year; • Ensures continuity of operations; and • Safeguards the financial sustainability of the municipality by ensuring tariff increases are locked in before the start of the financial year.
Risks
<ul style="list-style-type: none"> • New council may not concur with the priorities set out in the annual budget approved by the outgoing council, and therefore they may be reluctant to be held accountable for the implementation thereof.
Mitigating factors
<ul style="list-style-type: none"> • New council should note the overlapping year of the last year of the IDP into the first year of new council; and • Note that MFMA section 28(6) does not allow for tariff increases during the financial year of implementation of the adopted budget.

2. Financial Implications of the demarcation process

According to section 21 of the Municipal Demarcation Act, 1998 (Act No 27 of 1998), the Municipal Demarcation Board (MDB) must determine municipal boundaries and may re-determine any municipal boundaries. In June 2011, the MDB began an intensive three year consultative process of reviewing municipal boundaries. This process was concluded in 2013, and resulted in 17 local municipalities being affected by major boundary redeterminations. As a result of these changes the total number of municipalities is reduced by 8 municipalities.

Following the 2013 cycle of municipal boundary redeterminations, the Minister of Cooperative Governance and Traditional Affairs (CoGTA) submitted additional proposals requesting the MDB to consider the re-configuration of boundaries of certain municipalities. These proposals were submitted to the MBD in January, February and April 2015 in terms of section 22(2) of the Act, which gives the Minister of CoGTA the right to request the MDB to consider specific boundary changes. The process of considering these applications was finalised in 2015, resulting in 32 local municipalities being affected. As a result of these changes the total number of municipalities is reduced by a further 13 municipalities.

In total there will be a net reduction of 21 municipalities resulting in a total number of 257 municipalities in the country. A list of affected municipalities is attached as Annexure B.

Implications for municipalities that are merging (if the election is held before 1 July 2015):

- The demarcation changes are only effective from the date of the local government elections, therefore each existing municipality must compile an individual budget for the 2016/17 MTREF;
- The individual budgets will be consolidated for the newly demarcated municipality after the local government elections, regardless of the new allocations that will be published in the 2016 Division of Revenue Bill;
- In order to ensure seamless consolidation of budgets after the elections, the merging municipalities are urged to start working as a team on the planning and technical processes; and
- During the period between the date of the election and the start of the new municipal financial year on 1 July 2016 the current arrangements for the payment of staff and creditors are required to be maintained.

In addition, municipalities should be aware of the role of the Change Management Committee (CMC) of overseeing joint planning between the municipalities in preparation for the consolidated budget after the local government elections.

National Treasury will provide further information on the implications of the mergers if the elections are after the start of the 2016/17 municipal financial year. This will be done in the second budget circular to be issued in March 2016. In this scenario the currently existing municipalities would continue to exist for the beginning of the 2016/17 financial year before the mergers come into effect on the date of the election. Existing councils will have to adopt budgets and municipalities will be eligible to receive a pro-rata portion of their equitable share and some grant allocations for the period prior to the new municipal boundaries coming into effect.

2.1 Support provided to municipalities

To support the newly amalgamated municipalities to undertake a smooth transition, the Municipal Demarcation Transition Grant (MDTG) was established with a time span of three years (2015/16 to 2017/18). The purpose of the grant is to subsidise the additional institutional and administrative costs arising from major boundary changes due to come into effect after the 2016 local government elections. The grant only subsidises additional administrative costs related to the mergers (such as merging and changing administrative systems and costs related to transferring staff). It does not provide for any infrastructure funding.

All affected municipalities are also being supported by provincial departments of cooperative governance. A Change Management Committee has been established for each re-demarcation, with representation from all of the affected municipalities and their respective district municipalities and the provinces. The Department of Cooperative Governance has also established a national Municipal Demarcation Transitional Committee with the aim of coordinating the various transitional measures that need to be put in place for the affected municipalities.

The 2016 DORA will set out the funding that will be provided to the affected municipalities, and these municipalities, CMCs and affected provinces must ensure that they adhere to the conditions attached to the MDTG. In particular, business plans must be timeously submitted to the Department of Cooperative Governance so as to ensure that transfers are done in accordance with the payment schedules.

2.2 Impact of demarcation changes on financial transfers to municipalities

Implications for Local Government Equitable Share (LGES) allocations

The LGES is allocated through a formula that takes account of several factors including the number of poor households and households in a municipality, their incomes and the ability of the municipality to raise its own revenue. In calculating municipalities' equitable share allocations for 2016/17 all of these indicators will be updated in line with the new municipal boundaries. The resultant changes in the affected municipalities' equitable share allocations will be implemented by National Treasury and details of the new allocations will be published in the 2016 Division of Revenue Bill.

Implications for Municipal Infrastructure Grant (MIG) allocations

The MIG is allocated through a formula in a similar manner to the LGES (the MIG formula is based on infrastructure backlogs). The MIG formula will also be updated with data reflecting the changed municipal boundaries. The resultant changes in the affected municipalities' MIG allocations will be implemented by National Treasury and details of the new allocations will be published in the 2016 Division of Revenue Bill.

Implications for other conditional grant allocations

Allocations of other conditional grants are made to municipalities by the responsible national departments, often on a project basis. Allocations for conditional grants are only made for one year and the amounts published for the outer years in the schedules of the Division of Revenue Act are published for indicative purposes only and are not guaranteed. Departments will make their allocations for the 2016/17 financial year based on the new boundaries of municipalities. For municipalities that have been merged this means that previous indicative allocations are likely to be made to the new municipality that incorporates the municipal area where a project was planned and indicative amounts were published, however there is no guarantee of this.

Preparations for each major boundary re-determination are being overseen by a Change Management Committee (CMC). These CMCs are expected to play a coordinating role and exercise oversight over the preparation of a joint budget as well as any business plans required for conditional grants. The business plans can then be approved by the new council as soon as it has been constituted.

Transfers to municipalities will be gazetted in terms of the new municipal boundaries for the 2016/17 financial year.

2.3 Implications for assets and liabilities of municipalities

The changes to municipal boundaries are published by the MECs for local government in provincial gazettes in terms of section 12 of the Municipal Structures Act, 1998 (Act No 117 of 1998)(LGMSA). Section 14 of this Act regulates the effects that changes to municipal boundaries will have on existing municipalities. It also stipulates that the section 12 notice issued by the MEC for local government must provide for:

- The disestablishment of a municipality (or part of a municipality);
- The vacation of office by councilors of the existing municipality;
- The transfer of staff from the existing municipality to the superseding municipality (this must be done in accordance with labour legislation);
- The transfer of assets, liabilities and administrative and other records from the existing municipality to the superseding municipality (creditors of the existing municipality must be paid by the new municipality); and
- The extent to which existing by-laws will still apply.

The 2016/17 municipal budget preparation must make provision for any changes contained in these section 12 notices. The outgoing Council will as a result still be responsible for the preparation and conclusion of the Annual Financial Statements and the audit process.

3. The South African economy and inflation targets

The 2015 Medium Term Budget Policy Statement notes that the global economic outlook has been weaker than anticipated. Growth in developing economies has moderated in response to lower commodity prices, subdued domestic demand and reduced capital inflows. Growth in some developed economies has offset this slowdown. The South African economy is expected to grow by 1.5 per cent in 2015, 1.7 per cent in 2016 and 2.6 per cent in 2017. Domestic inflation is lower, largely as a result of declining oil prices. However, the depreciation of the Rand and the current drought gripping many parts of the country, however, pose some risk to the inflation outlook. Furthermore the electricity supply shortages pose the largest domestic risk to growth.

Persistent high unemployment remains one of South Africa's most pressing challenges. Difficult trading conditions and low business confidence levels have limited hiring during 2015. The formal sector lost 76 000 jobs, with sharp declines in manufacturing and construction, as well as community, social and personal services.

These economic challenges will continue to pressurise municipal revenue generation and collection hence a conservative approach is advised for projecting revenue. These circumstances make it essential for municipalities to reprioritise expenditure and implement stringent cost-containment measures.

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2016/17 budgets and MTREF.

Table 1: Macroeconomic performance and projections, 2014 - 2018

Fiscal year	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual	Estimate	Forecast		
CPI Inflation	5.6%	5.5%	6.0%	5.8%	5.8%

Source: Medium Term Budget Policy Statement 2015

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

4. Key focus areas for the 2016/17 budget process

4.1 Local government conditional grants and additional allocations

The purpose of the conditional grants is to deliver on national government priorities relating to service delivery. Additional funding is allocated in the form of unconditional allocations such as the equitable share and the sharing of the general fuel levy. The main purpose of the equitable share is to fund the provision of free basic services to the poor.

The 2015 Medium Term Budget Policy Statement indicates that over the 2016 MTEF period, transfers to local government total R350.6 billion, with 59.5 per cent transferred as unconditional allocations and the rest as conditional grants. The division of available funds to local government have increased to R106.9 billion or 9.2 per cent of the national revenue for 2016/17. These funds are expected to increase to R128.4 billion by 2018/19.

Municipalities are advised to use the indicative numbers as set out in the 2015 Division of Revenue Act to compile their 2016/17 MTREF. In terms of the outer year (2018/19 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2015 Division of Revenue Act for 2017/18. The DoRA is available at <http://www.treasury.gov.za/legislation/acts/2015/Default.aspx>

It is imperative that municipalities reflect the conditional grant allocations as per the 2016 Division of Revenue Bill once available, and plan effectively to utilise these allocations appropriately so as to avoid requesting roll-overs.

Changes to local government allocations

- The *local government equitable share* is being increased by R6 billion over the MTEF to provide some relief for the impact of increasing costs of bulk water and electricity and rapid growth in households.
- The *municipal demarcation transition grant* allocation is being increased to subsidise the additional administrative costs in respect of the re-demarcations. This includes increased allocations for demarcations approved in 2013 and allocations for demarcations approved in 2015.
- The *municipal systems improvement grant* will become an indirect grant so that it can support more strategic capacity building interventions at municipalities. The initiatives funded from this grant will be aligned to the Back-to-Basics strategy and the Department of Cooperative Governance and the National Treasury will jointly decide on the details of how this programme will work.
- The *municipal human settlements capacity grant* was introduced in 2014/15 to facilitate the development of capacity to manage human settlements programmes in anticipation of the assignment of the housing function to cities. However, there is no longer a need for this standalone grant as the assignment process was subsequently suspended indefinitely. The grant will be terminated in 2016/17. Cities will be allowed to use 3 per cent of the *urban settlements development grant* to improve their capacity with regard to the built-environment functions.
- The indirect *bucket eradication programme grant* was due to end in 2015/16 but will be extended to 2016/17 to complete the eradication of bucket sanitation systems in formal residential areas. Sanitation upgrading and bucket system eradication in informal areas will continue to be funded through the *urban settlements development grant*, *human settlements development grant* and *municipal infrastructure grant*.

Reforms to local government fiscal framework

The second phase of the collaborative review of the local government infrastructure grant system led by the National Treasury has been concluded. Several changes will be introduced over the 2016 MTEF period to streamline these grants and improve the value and sustainability of associated investments. Proposed reforms to be introduced from 2016 include:

- Enabling the use of funds for the renewal, refurbishment and rehabilitation of existing infrastructure, alongside asset management systems to plan and prioritise maintenance;

- Reforming the public transport network grant to support financially sustainable transit networks in large cities by using a formula to allocate the grant, thereby giving cities a clear financial envelope within which to plan;
- Consolidating urban grants over the MTEF to tackle challenges in the built environment;
- Rationalising grants to reduce complexity and administrative burdens. Several water and sanitation grants are being merged;
 - The *municipal water infrastructure grant*, the *water services operating subsidy grant* and the *rural households infrastructure grant* will be merged into a single grant that will be targeted at reticulation and on-site-solutions in low capacity municipalities.
- Introducing greater differentiation between urban and rural areas. Secondary cities in particular will see changes to their planning requirements.

National Treasury has initiated a process of reviewing development charges. A national draft policy framework on development charges has been developed and processes are underway to consult on the policy. The consultations will convene early next year. More detailed information on these consultation processes will be provided in due course. For more information in this regard, you can contact Ms Judy Mboweni at Judy.Mboweni@treasury.gov.za or Ms Mmachuene Mpyana at Mmachuene.Mpyana@treasury.gov.za.

4.2 Reporting indicators

The National Treasury has engaged in a process of rationalising the reporting regime for the eight metropolitan municipalities with an aim to reduce the reporting burden whilst also creating a pool of indicators that will enable government to monitor progress on the outcomes and impact of municipal spending. This process has progressed significantly with regards to the outcomes and impact indicators whilst the rationalisation of the inputs, activities and output indicators is still undergoing rigorous consultations. The metropolitan outcomes and impact indicators are linked to the Built Environment Performance Plans (BEPPs) and therefore the Integrated City Development Grant (ICDG); whereas the inputs, outputs and activities indicators are linked directly to the Service Delivery Budget Implementation Plan (SDBIP) only as it relates to the built environment. When finalised, these indicators will assist the process of standardising the SDBIP.

The functional outcomes indicators are due to be finalised for the next budget cycle whilst the work on the input and output indicators is ongoing. Over time these reforms will also be extended to non-metropolitan municipalities.

4.3 Municipal Standard Chart of Accounts (*mSCOA*)¹

The *mSCOA* Regulations apply to all municipalities and municipal entities with effect from 1 July 2017 and only eleven months remain for preparation and implementation readiness as the 2017/18 MTREF budgets will all have to be aligned to *mSCOA*.

The implementation of *mSCOA* must be considered a business reform and it requires a significant change in municipal business processes; and it involves systems conversion and/

¹ The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

or re-implementation. Further, *mSCOA* requires organisational change as it is not only a financial reform that is being introduced.

The 2016/17 tabled budget or consolidated budget must include an annexure containing the municipality's *mSCOA* project plan and progress to date.

National Treasury has a dedicated website to support municipalities with their *mSCOA* readiness efforts. The following information is available:

- The current *mSCOA* classification framework;
- The *mSCOA* Project Summary Document;
- All Municipal *SCOA* Circulars, providing hands-on support on how to undertake preparation and implementation;
- Integrated Consultative Forum (ICF) – documentation and presentations of the *mSCOA* piloting process; and
- The Frequently Asked Questions Database (FAQ Database) – where previously asked questions and responses can be accessed and new questions may be logged.

For more information on *mSCOA* and other benefits of the reform, visit: <http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

5. The revenue budget

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities **must justify in their budget documentation all increases in excess of the 6.0 per cent** projected inflation target in the budget narratives.

Municipalities are not maximising the revenue generation potential of their revenue base and this, together with the increasing unemployment and the decline in economic growth means that there is just not sufficient municipal own revenue to supplement the national funding sources to local government.

It is therefore necessary for municipalities to ensure that their tariffs are adequate to, at the minimum, cover the costs of bulk services and also to ensure that all properties are correctly billed for property rates and all services rendered.

5.1 Eskom bulk tariff increases

In terms of the Multi Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA), a tariff increase of 8 per cent has been approved for the 2016/17 financial year. However, Eskom has applied to NERSA to use tariff increases in 2016/17 to compensate for an under-recovery of R22.8 billion in 2013/14. Such an application is allowed in terms of the NERSA's methodology for calculating the MYPD. A similar Eskom application was approved by NERSA for 2015/16.

NERSA is now in the process of reviewing this application. Until a decision on Eskom's application is announced by NERSA, municipalities are advised to base their planning on the 8 per cent increase already approved by NERSA. However, municipalities should be aware that it is possible that a higher tariff increase could be approved and take this possibility into account in their planning for the 2016/17 MTREF. NERSA expects to make a decision on Eskom's application by February 2016.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving financial sustainability.

5.2 Water and sanitation tariff increases

Municipalities should consider the full cost of rendering the water and sanitation services when determining tariffs related to these two services. If the tariffs are low and result in the municipality not recovering their full costs, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. Should this not be the case, municipalities will be required to clearly articulate the reasons and remedial actions to rectify this position in their budget document. It is expected that the tariffs will differ per municipality depending on the bulk water tariff increases charged by their respective water boards.

Municipalities are urged to design an Inclining Block Tariff (IBT) structure that is appropriate to its specific circumstances, and ensures an appropriate balance between 'low income customers' and other domestic, commercial and business customers, and the financial interests of the municipality. While considering this structure, municipalities are advised to evaluate if the IBT system will be beneficial to them depending on consumption patterns in their areas.

In light of the current drought being experienced across large parts of the country, and to mitigate the need for water tariff increases, municipalities must put in place appropriate strategies to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service, and not simply attributed to water losses.

6. Funding choices and management issues

Municipalities should carefully consider the costs associated with service delivery while keeping in mind affordability and inflation when setting revenue raising measures. Once again, approving tariffs that are far below levels representing cost of providing the services would negatively impact on the financial sustainability of municipalities.

Furthermore municipalities must consider the following when compiling their 2016/17 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures; and
- pay special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities.

6.1 Employee related costs

The South African Local Government Bargaining Council recently entered into a three-year *Salary and Wage Collective Agreement* for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- 2015/16 Financial Year – 7 per cent
- 2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent
- 2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent

Municipalities are advised to use this Salary and Wage Agreement preparing their 2016/17 MTREF budgets.

6.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually by the Department of Cooperative Governance.

6.3 Service level standards

In spite of a broad guideline on the minimum service standards having been issued with MFMA Circular No. 75, many municipalities did not incorporate the service level standards in their respective budget documentation nor submit these to National Treasury. All municipalities are again advised to formulate service level standards which must form part of their 2016/17 MTREF tabled budget documentation. The said service level standards must, together with the budgets, tabled before their respective municipal councils by no later than 31 March 2016.

It is noted that the same service level standards do not apply across all municipalities. Therefore, the hereon provided outline is intended to guide municipalities with the development of their respective service level standards. The outline can be amended to suit the requirements of individual municipalities. Municipalities are advised to also consider other guideline documents issued by other institutions available on the link indicated below.

A framework was developed as an outline to assist municipalities in finalising their service level standards. The outline can be accessed on the link below:

<http://mfma.treasury.gov.za/Circulars/Documents/Forms/AllItems.aspx?RootFolder=/Circulars/Documents/Circular 75 - 2015 MTREF&FolderCTID=&View={06AB24E7-1C64-4A80-A0FA-273E6A829094}>

6.4 Outcomes of the Financial Management Capability Maturity Model (FMCMM)

In prioritising the upcoming MTREF decisions, municipalities should review the detailed analysis of the results of the FMCMM assessments with the results of the 32 financial ratios that provide a holistic picture of the financial capability and sustainability of the municipality. These reports have been communicated to all municipalities and should be read in conjunction with the most recent budget reviews and feedback provided by National Treasury and Provincial Treasuries. Key aspects requiring attention should be discussed with the municipal council and management so that they can be prioritised for resource allocation and implementation.

Comments on these assessments and any other related legislative advice on the MFMA can be submitted to the MFMA helpdesk facility at: MFMA@treasury.gov.za

6.5 Hand-over reports for the newly elected council

Each municipal manager, working together with the Chief Financial Officer (CFO) and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The aim of this hand-over report is to provide the new councils important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;

- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy;
- An overview of the municipality's financial health, with specific reference to:
 - Its cash and investments, and its funding of commitments (Table A8);
 - Cash coverage of normal operations (see Supporting Table SA10);
 - Creditors outstanding for more than 30 days, along with reasons for delayed settlement;
 - Current collection levels and debtors outstanding for more than 30 days; and
 - Extent of existing loans, and associated finance and redemption payments.
- The municipality's 2014/15 audit outcome, and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2016/17 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2016/17 budget (if already passed), the mid-year budget and performance assessment report for 2015/16, and the latest monthly financial statement, and the annual report for 2014/15.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, provincial treasuries, the Department of Co-operative Governance (DCoG) and to National Treasury.

7. Conditional Grant Transfers to Municipalities

7.1 Pledging of conditional grants

Read together with paragraph 4.5 of MFMA Circular No. 51, all conditions for the considerations of the conditional grant pledge should be aligned with the provisions of section 46 of the MFMA regarding long-term borrowing.

While pledging of conditional grants assists in accelerating capital projects, municipalities are cautioned that pledging will only be approved for projects that have gone through a proper planning process as well as meeting the criteria for pledging as per MFMA Circular No. 51.

8. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore **ALL** municipalities **MUST** use this version for the preparation of their 2016/17 Budget and MTREF.

Download Version 2.8 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

8.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole Matjatji Mashoeshoe	012-315 5044 012-315 6567	Templeton.Phogole@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa Cethekile Moshane Katlego Mabiletsa	012-315 5539 012-315 5079 012-395 6742	Vincent.Malepa@treasury.gov.za Cethekile.moshane@treasury.gov.za Katlego.Mabiletsa@treasury.gov.za
Gauteng	Kgomotso Baloyi Nomxolisi Mawulana	012-315 5866 012-315 5460	Kgomotso.Baloyi@treasury.gov.za Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi Johan Botha	012-315 5936 012-315 5171	Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach Sifiso Mabaso	012-315 5700 012-315 5952	Una.Rautenbach@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt Mandla Gilimani	012-315 5830 012-315 5807	Willem.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan Makgabo Mabotja	012-315 5101 012-315 5156	Sadesh.Ramjathan@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge Kevin Bell	012-315 5661 012-315 5725	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format as set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations.

The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, **those municipalities will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.**

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year reports for both the parent municipality and its entity or entities in that they to produce:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and not the budget of the parent municipality only.

9. Budget process and submissions for the 2016/17 MTREF

9.1 Submitting budget documentation and schedules for 2016/17 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that *immediately* after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 31 March 2016, the final date of submission of the electronic budget documents and corresponding electronic returns is **Friday, 01 April 2016**. The deadline for submission of hard copies including council resolution is **Friday, 8 April 2016**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury *within ten working days* after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2016, the final date for such a submission is **Thursday, 14 July 2016**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 2.8) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA37) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
- schedules D, E and F specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) tabled in council on 31 March 2016 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with

Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

9.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za. Municipalities are requested to submit returns for both the draft budget and the final adopted budget. This will assist the National and provincial treasuries with the annual benchmark process.

The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

9.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
07 December 2015

Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	A10	Cost of free basic services	Improve reporting of cost of free basic services provided including in informal settlements.
2	SA1	Revenue foregone	Improve reporting on revenue foregone and cost of free basic services.
3	SA9	Provision of free basic services	To provide detailed breakdown of free basic services which links to A10.

Annexure B – Municipalities affected by redeterminations

Redeterminations Finalised by the MDB in 2013 and 2015

Province	Affected Local Municipalities	Impact
Redeterminations finalised in 2013		
Gauteng	Randfontein and Westonaria	Reduction of 1 Municipality
KwaZulu - Natal	Vulamehlo and Umdoni	Reduction of 1 Municipality
	Hlabisa and The Big 5 False Bay	Reduction of 1 Municipality
	Umtshezi and Imbabazane	Reduction of 1 Municipality
	Ezingoleni and Hibiscus Coast	Reduction of 1 Municipality
	Emnambithi/Ladysmith and Indaka	Reduction of 1 Municipality
	Kwa Sani and Ingwe	Reduction of 1 Municipality
	Ntambanana, Mthonjaneni and uMhlathuze	Reduction of 1 Municipality. (Ntambanana disestablished with 8 wards. Ward s1-4 incorporated into Mthonjaneni; wards 5-8 incorporated into uMhlaluze)
Redeterminations finalised in 2015		
KwaZulu - Natal	Mooi Mpofana and Umvoti	No reduction in number of Municipalities. Portion of Mooi Mpofana (Cadham voting district) incorporated into Umvoti.
Mpumalanga	Mbombela and Umjindi	Reduction of 1 Municipality
Free State	Mangaung and Naledi	Reduction of 1 Municipality
North West	Ventersdorp and Tlokwe	Reduction of 1 Municipality
Northern Cape	Mier and //Khara Hais	Reduction of 1 Municipality
Limpopo	Mutale, Thulamela, Makhado and Musina	Reduction of 1 Municipality (Mutale disestablished. Parts of Mutale are incorporated into Thulamela and Musina. Parts of Makhado and Thulamela are incorporated to form a new municipality.)
	New Municipality	Parts of Makhado and Thulamela are incorporated to form a new municipality.
	Aganang, Blouberg, Molemole and Polokwane	Reduction of 1 Municipality. (Aganang disestablished; parts of Aganang incorporated into Blouberg, Molemole and Polokwane).
	Fetakgomo and Greater Tubalse	Reduction of 1 Municipality
	Modimolle and Mookgopong	Reduction of 1 Municipality
Eastern Cape	Gariep and Maletsuai	Reduction of 1 Municipality
	Nxuba and Nokobe	Reduction of 1 Municipality
	Inkwanca, Tsolwana and Lukanji	Reduction of 2 Municipalities (all 3 amalgamated into 1)
	Camdeboo, Baviaans and Ikwazi	Reduction of 2 Municipalities (all 3 amalgamated into 1)

Annexure C – Previous MFMA Circulars

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. Mayor's discretionary funds and similar discretionary budget allocation – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. Unallocated ward allocations – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. New office buildings – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. Virement policies of municipalities – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. Providing clean water and managing waste water – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. Renewal and repairs and maintenance of existing assets – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. Credit cards and debit cards linked to municipal bank accounts are not permitted – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. Water and sanitation tariffs must be cost reflective - refer to MFMA Circular 66.
9. Solid waste tariffs – refer to MFMA Circular 70.
10. Variances between 4th Quarter section 71 results and annual financial statements – refer to Circular 67.
11. Additional In-Year reporting requirements – refer to MFMA Circular 67.
12. Appropriation statement (reconciliation: budget and in-year performance) - reference is made to circular 67. It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. Eliminating non-priority spending – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. Council oversight over the budget process – refer to MFMA Circular 70.

Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. Accounting treatment of conditional grants: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at: <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>
3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. Pledging of conditional grant transfers – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.
6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.
8. Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants – It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition

of 'revenue foregone' and how it is distinguished from 'transfers and grants' is explained in MFMA Circular 51.

2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. 2013/14 MTREF Funding Compliance Assessment – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).
4. Tabling a funded budget - It is critical that municipalities adopt and implement funded budgets as per Section 18 of the MFMA. Tables A7 and A8 which if completed correctly by the municipality, it will provide most of the information required to evaluate whether a municipality's operating and capital budgets are **funded** or not.

Annexure “B”

Cash flow

ANNEXURE B

CASHFLOW 2016/2017	
REVENUE	PROPOSED BUDGET
	2016/2017
CATEGORIES	R
ASSESSMENT RATES	307,296,068
GRANTS & SUBSIDIES	
OPERATIONAL	267,334,850
TARIFF SERVICES:	
Electricity	948,583,594
Refuse	81,464,412
Sewerage	118,407,031
Water	308,844,646
OTHER OPERATIONAL INCOME	119,242,613
TOTAL REVENUE	2,151,173,214
EXPENDITURE	
Remuneration-employee	655,599,469
councillors	21,988,709
TOTAL REMUNERATION	677,588,178
General expenditure	
-Eskom	876,981,394
- Water	72,468,744
-Sundry	176,712,244
-Interest	72,718,205
TOTAL GENERAL	1,198,880,587
Repair and Maintenance	131,869,421
Contributions:	
-Sundry	6,100,000
-capital from revenue	-
REDEMPTION	18,393,527
ESKOM ARREARS	118,341,501
TOTAL EXPENDITURE	2,151,173,214
SURPLUS/(DEFICIT)	-

Annexure “C”

Interest and Redemption

ANNEXURE C

SCHEDULE OF INTEREST AND REDEMPTION PAYABLE 2016/2017, 2017/2018 & 2018/2019

INSTITUTION	LOAN RAISED	% RATE PERIOD	LOAN DATE	REDEMPTION DATE	INTEREST	CAPITAL 16/17	INTEREST 17/18	CAPITAL 17/18	INTEREST 18/19	CAPITAL 18/19
INCA	2,519,347.00	9.55	07/21	31.12.2021	122,845	194,215	104,355	212,704	82,638	234,421
INCA	4,400,000.00	9.45	08/18	31.12.2017	75,354	614,296	15,843	328,982		
INCA	2,700,000.00	9.35	08/23	31.12.2022	147,284	191,067	129,639	208,711	108,532	229,818
INCA	605,100.00	9.40	09/18	31.12.2018	17,691	76,932	10,323	84,300	2,118	45,193
INCA	4,802,852.00	9.35	09/23	31.12.2023	291,620	310,142	263,260	338,501	228,568	373,193
INCA	21,900,000.00	11.20	07/22	30.06.2022	1,377,479	1,579,672	1,201,444	1,755,707	988,643	1,968,507
ABSA	7,900,000.00	12.02	04/19	30.09.2019	362,084	786,037	266,450	881,671	175,066	993,055
DBSA	15,019,633.00	12.05	04/19	31.12.2019	691,584	1,494,139	506,117	1,679,607	297,670	1,888,053
DBSA	6,700,000.00	9.34	07/22	30.06.2022	343,044	496,758	295,564	544,239	243,555	596,247
DBSA	619,000.00	9.38	07/17	30.06.2017	6,448	90,360				
DBSA	13,100,000.00	9.38	08/17	31.12.2017	303,903	1,744,485	136,433	1,911,954	0	0
DBSA	2,582,560.00	5.00	08/17	31.12.2017	27,488	303,926	12,102	319,312		
DBSA	82,547,000.00	9.28	08/22	31.12.2022	4,721,197	5,587,507	4,190,648	6,118,057	3,609,842	6,698,863
DBSA	2,350,000.00	5.00	08/22	31.12.2022	63,702	160,927	55,556	169,074	46,997	177,632
NEDBANK	71,445,948.00	11.39	08/23	30.06.2023	3,663,077	4,763,064	3,120,564	4,763,064	2,578,051	4,763,064
INCA	(8,300,000.00)									
	230,891,440.00				12,214,800	18,393,527	10,308,298	19,315,883	8,361,680	17,968,046
								29,624,181		26,329,726

Annexure “D”

M TREF

PAYMENT RATE 80.0%

ANNEXURE D

MEDIUM TERM REVENUE FRAMEWORK

	BUDGET	PROPOSED BUDGET	INCR	PAYMENT RATE	BAD DEBTS
	2015/2016	2016/2017	6	80.00%	
	R	R	%	R	R
ASSESSMENT RATES	363,169,576	384,120,085	6	307,296,068	76,824,017
GRANT & SUBSIDIES					
OPERATIONAL	9,772,800	10,595,850	8	10,595,850	-
EQUITABLE SHARE	229,575,000	256,739,000	12	256,739,000	-
TARIFF SERVICES:					
Electricity	1,295,468,681	1,133,794,190	-12	907,035,352	226,758,838
Pre-Paid				41,548,242	-27,006,357
Refuse	79,274,514	101,830,515	28	81,464,412	20,366,103
Sewerage	133,008,832	148,008,789	11	118,407,031	29,601,758
Water	363,178,629	386,055,807	6	308,844,646	77,211,161
OTHER OPERATIONAL INCOME	123,975,500	149,053,266	20	119,242,613	29,810,653
TOTAL	2,597,423,532	2,570,197,502	2,151,173,214	433,566,173	

Annexure “E”

**Capital
Breakdown**

DRAFT CAPITAL BUDGET 2016/2017

DIRECTORATE	PROJECT	AMOUNT	NDM	MIG	DOE	NDPG	RBIG
<u>DIRECTORATE</u>							
<u>TECHNICAL</u>							
<u>SERVICES</u>							
<u>ROADS AND</u>							
<u>STORMWATER</u>							
1065/10	Klarinet Development Civil Services	10,287,799		10,287,799			
	Construction of Roads and Stormwater Kwa Mthunzi						
1065/10	Vilakazi (Completion)	1,000,000		1,000,000			
1065/10	Reconstruction of damage roads	11,396,827	11,396,827				
1065/10	Kwaquqa Stormwater Drainage Rehabilitation	10,000,000				10,000,000	
Total		32,684,626	11,396,827	11,287,799	0	10,000,000	0
<u>WATER SERVICES</u>							
1070/15	Regional bulk water infrastructure	55,880,000					55,880,000
		55,880,000	0	0	0	0	55,880,000
Total							
<u>SANITATION</u>							
1060/10	Upgrading and refurbishment of wwtp klipspruit - 15MI - 30MI	66,776,525		66,776,525			
1060/10	Refurbishment of Ganala WWTP	11,306,639		11,306,639			
1060/15	Empumelelweni bulk outfall sewerline and pump station	13,400,662		13,400,662			
1060/15	Brugspruit Outfall Sewer	10,776,525		10,776,525			
1060/15	Upgrading of Sewer Network for Hostels 1-4	1,000,000		1,000,000			
1060/15	Sewerline Hlalanikahle Ext 3	4,500,000	4,500,000				
1060/15	Upgrading Klarinet X2 + X3 & Pine Ridge Sewer	2,500,000	2,500,000				
1060/15	Upgrading of Pap en Vleis Sewer	2,420,000	2,420,000				
Total		112,680,351	9,420,000	103,260,351	0		
<u>ELECTRICAL</u>							
1080/05	Electrification by Department of ENERGY	13,000,000		0	13,000,000		
1080/05	INEP (ESKOM)	1,464,000			1,464,000		
Total		14,464,000	0	0	14,464,000	0	0
TOTAL: IBS		215,708,977	20,816,827	114,548,150	14,464,000	10,000,000	55,880,000

DIRECTORATE							
ENVIRONMENT							
MANAGEMENT,							
WASTE AND							
PARKS							
1050/15	Supply and Delivery of Greenhouse Tunnel	450,000	450,000				
1050/15	Upgrading of King George Park and Eadie Street	3,000,000	3,000,000				
TOTAL		3,450,000	3,450,000	0	0	0	0
GRAND TOTAL:							
EMALAHLENI							
MUNICIPALITY		219,158,977	24,266,827	114,548,150	14,464,000	10,000,000	55,880,000

Annexure “F”

Tariffs

TARIFF SCHEDULE FOR ALL TARIFFS, BASED ON THE TARIFF AND RATES POLICIES

In terms of Section 75A of the Local Government Municipal Systems Act, No.32 of 2000 (As amended), read with Section 10G (7) (a) and (b), of the Local Government Transition Act, No. 209 of 1993 (As amended), it is hereby notified that the Emalahleni Local Municipality determined the charges, as set out in the Schedules below, as from 1st July, 2016:

1. ASSESSMENT RATES	Average Increase of:-		6.0%						
	CATEGORIES	CURRENT REBATE/EXEMPTI	PROPOSED REBATE	2015/2016		2016/2017			
				Rate	Rebate	Rate	Rebate		
RANDAGE - RATE IN THE RAND									
1.1 RESIDENTIAL PROPERTIES									
1.1.1 RESIDENTIAL	The first R50 000 of the market value of the property, is not	The first R50 000 of the market value of the property, is not			0.013724		0.014547		
	A further 40% rebate after the R50 000 has been deducted	A further 40% rebate after the R50 000 has been deducted							
1.1.2 LOW COST HOUSING [RDP]	The first R50 000 of the market value of the property, is not	The first R50 000 of the market value of the property, is not			0.007548		45%		
	A further 40% rebate after the R50 000 has been deducted	A further 45% rebate after the R50 000 has been deducted							
1.1.3 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP PROPERTIES	The first R50 000 of the market value of the property, is not	The first R50 000 of the market value of the property, is not			0.008234		40%		
	A further 40% rebate after the R50 000 has been deducted	A further 40% rebate after the R50 000 has been deducted							
1.1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIPS – PROVISO : Such rebate is only applicable until date of transfer of the residential stands concerned in the name of the first buyer. Developers must apply for such a rebate before 30 September of	The first R50 000 of the market value of the property, is not	The first R50 000 of the market value of the property, is not			0.006862		50%		
	A further 50% rebate after the R50 000 has been deducted	A further 50% rebate after the R50 000 has been deducted							
1.1.5 VACANT RESIDENTIAL PROPERTIES – PROVISO : Such land other than vacant Private Developed Residential Township Properties. These properties will not receive the rebate as in 1.1 above.	The first R50 000 of the market value of the property, is not	The first R50 000 of the market value of the property, is not			0.013724		0%		
	A further 20% rebate after the R50 000 has been deducted	A further 20% rebate after the R50 000 has been deducted							
1.1.6 INDIGENT RESIDENTIAL PROPERTIES - PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	The first R50 000 of the market value of the property, is not	The first R50 000 of the market value of the property, is not			0.000000		100%		
	rebate after the R50 000 has been deducted	A further 100% rebate after the R50 000 has been deducted							
1.1.7 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES, THE FOLLOWING :	The first R50 000 of the market value of the property, is not	The first R50 000 of the market value of the property, is not			0.008234		40%		
	A further 40% rebate after the R50 000 has been deducted	A further 40% rebate after the R50 000 has been deducted							
1.1.7.1. Owner with income less than R2500 per month	A further 90% after the first 40% has been deducted	A further 90% after the first 40% has been deducted			0.002745		80%		
1.1.7.2. Owner with income between R2501 and R3500 per month	A further 85% after the first 40% has been deducted	A further 85% after the first 40% has been deducted			0.004117		70%		
1.1.7.3. Owner with income between R3501 and R5000 per month	A further 80% after the first 40% has been deducted	A further 80% after the first 40% has been deducted			0.005489		60%		
1.2 CEMETERIES AND CREMATORIUMS PROVISO :		100%			0.000000		100%		
1.3 MUNICIPAL PROPERTIES PROVISO : Properties other than Residential properties and/or properties used for Municipal activities		100%			0.000000		100%		
1.4 PUBLIC SERVICE INFRASTRUCTURE		100%			0.000000		100%		

1.5 PUBLIC BENEFIT ORGANISATIONS		100%	0.000000	100%	0.000000	100%
PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue						
1.5.1 ANIMAL WELFARE		100%	0.000000	100%	0.000000	100%
PROVISO : Property owned or used by institutions/organisations whose exclusive aim is to protect birds,						
1.5.2 CHARITABLE INSTITUTIONS		100%	0.000000	100%	0.000000	100%
PROVISO : Property belonging to not-for-gain institutions or organisations that perform charitable work						
1.5.3 CULTURAL INSTITUTIONS		100%	0.000000	100%	0.000000	100%
PROVISO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural						
1.5.4 EDUCATIONAL INSTITUTIONS		50%	0.006862	50%	0.007274	50%
PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such						
1.5.5 HEALTH CARE INSTITUTIONS		50%	0.006862	50%	0.007274	50%
PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality other than government funded institutions.						
1.5.6 MUSEUMS, LIBRARIES, ART GALLARIES AND BOTANICAL GARDENS		100%	0.000000	100%	0.000000	100%
PROVISO : Registered in the name of private persons, open to the public and						
1.5.7 SPORTING BODIES		30%	0.009606	30%	0.010182	30%
PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes						
1.5.8 YOUTH DEVELOPMENT		30%	0.009606	30%	0.010182	30%
PROVISO : Property owned and/or used by organisations for the provision						
1.5.9 WELFARE INSTITUTIONS		100%	0.000000	100%	0.000000	100%
PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used						
1.6 PUBLIC ROADS		100%	0.000000	100%	0.000000	100%
1.7 COMMUNAL LAND		100%	0.000000	100%	0.000000	100%
PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions of section 17(1)(a) of the Act reform						
1.8 INDUSTRIAL PROPERTIES	0%	0%	0.013724	0%	0.014547	0%
1.8.1 OWNERS OF PROPERTIES BEING DEVELOPED FOR APPROVED INDUSTRIAL USE.	0%	0%	0.013724	0%	0.014547	0%
PROVISO – This rebate does not cater for vacant land						
Percentage of the rates based on the rateable value until the development is	80%	80%	0.002745	80%	0.002910	80%
Percentage of the rates based on the rateable value for the municipality's financial year or part thereof	60%	60%	0.005489	60%	0.005818	60%

Percentage of the rates based on the rateable value for the ensuing year	40%	40%	0.008234	40%	0.008728	40%
Percentage of the rates based on the rateable value for the ensuing year	40%	20%	0.010979	20%	0.011638	20%
1.8.2 OWNERS OF INDUSTRIAL PROPERTIES	0%	0%	0.013724	0%	0.014547	0%
1.9 BUSINESS AND COMMERCIAL						
1.9.1 OWNERS OF PROPERTIES BEING DEVELOPED FOR APPROVED COMMERCIAL USE PROVISO - This rebate does not cater for vacant land			0.013037	0%	0.013819	5%
Percentage of the rates based on the rateable value until the development is	80%	80%	0.002745	80%	0.002910	80%
Percentage of the rates based on the rateable value for the municipality's financial year or part thereof	60%	60%	0.005489	60%	0.005818	60%
Percentage of the rates based on the rateable value for the ensuing year	40%	40%	0.008234	40%	0.008728	40%
Percentage of the rates based on the rateable value for the ensuing year	40%	20%	0.010979	20%	0.011638	20%
1.9.2 OWNERS OF BUSINESS AND COMMERCIAL PROPERTIES	0%	5%	0.013037	5%	0.013819	5%
1.10 MINING	0%	0%	0.013724	0%	0.014547	0%
1.11 PLACES OF PUBLIC WORSHIP, If such a place is owned by the	100%	100%	0.000000	100%	0.000000	100%
1.12 PRIVATE ROADS		100%	0.000000	100%	0.000000	100%
1.13 PRIVATE OPEN SPACES		45%	0.008234	45%	0.008728	40%
1.14 REBATES ON AGRICULTURAL LAND - PROVISO : Rebate only applicable on agricultural value	80%	60%	0.001372	90%	0.001454	90%
1.14.1 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF PORTIONS OF AGRICULTURAL LAND, UNLESS SUCH AGRICULTURAL LAND QUALIFIES FOR REBATES UNDER THE ADDITIONAL REBATE FOR AGRICULTURAL LAND, THE FOLLOWING :						
1.14.1.1 Owner with income less than R2500 per month		A further 90% after the first 60% has been deducted	0.003431	75%	0.003637	75%
1.14.1.2 Owner with income between R2501 and R3500 per month		A further 85% after the first 60% has been deducted	0.004117	70%	0.004364	70%
1.14.1.3 Owner with income between R3501 and R5000 per month		A further 80% after the first 60% has been deducted	0.004803	65%	0.005091	65%
1.14.2 ADDITIONAL REBATES ON AGRICULTURAL LAND PROVISO : Owners of land must be bona fide Farmers as per section 15 (2) (f) of the MPRA. Owners of land must apply once subject to revision if there are changes. Rebate only applicable on	Maximum of 80%	Maximum of 80%, excluding Registered Green belt area which will be fully exempted		Maximum of 80%, excluding Registered Green belt area which will be fully		Maximum of 80%, excluding Registered Green belt area which will be fully
1.14.2.1 No municipal roads next to property	10%	20%		20%		20%
1.14.2.2 Registered Green belt area	0%	Percentage of the farm portion affected by such a				
1.14.2.3 Contribution to job creation Proviso - If two or more persons are employed full time. Unless the applicant can provide proof of payment of monthly wages and registration with the UIF [Copy of pay roll and registration UIF] no rebate will be granted and		20%		20%		20%
1.14.2.4 Providing fire fighting services		5%		5%		5%
1.14.3 CONTRIBUTION TO SOCIAL AND ECONOMIC WELFARE OF FARM WORKERS:						
1.14.3.1 Permanent residential property provided to the farm workers	5%	15%		15%		15%
1.14.3.2 Residential property provide with potable water	5%	10%		10%		10%

1.14.3.3 Residential property provide with electricity	5%	5%		5%		5%
1.14.3.4 Availing land/buildings for education and recreational purposes to farm workers		5%		5%		5%
1.14.3.5 Producing Export Products.		10%		10%		10%
1.14.3.6 Farm Portions situated within a radius of 5km from illegal squatter camps, which location, has a		5%		5%		5%
1.15 BED AND BREAKFAST - PROVISO – Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the	0%	15%	0.010979	45%	0.011638	20%

2. WATER	Average increase of :-	6%		
CATEGORIES	Consumption Level / Charge	2015/2016	2016/2017	
		R	R	
2.1 RESIDENTIAL PROPERTIES				
2.1.1 VACANT STANDS				
PROVISO - All vacant stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation	Basic Service Fee		282.25	299.20
2.1.2 RESIDENTIAL PROPERTIES	Charges in Blocks where lowest tariff is equal to cost			
	0 – 6 kl per month		6.55	6.95
	Above 6 – 10 kl per month		7.85	8.30
	Above 10 – 15 kl per month		10.35	10.95
	Above 15 – 20 kl per month		12.00	12.70
	Above 20 – 25 kl per month		14.70	15.60
	Above 25 – 30 kl per month		15.40	16.30
	Above 30 – 40 kl per month		18.20	19.30
	Above 40 – 60 kl per month		21.00	22.25
	Above 60 – 80 kl per month		32.65	34.60
	Above 80 kl per month		39.20	41.55
2.1.2.1 If no consumption is registered in any month due to any reason a	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.			
2.1.3 LOW COST HOUSING [RDP]	Same as Residential			
2.1.3.1 If no consumption is registered in any month due to any reason a	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.			
2.1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP	Residential Bulk Tariff		12.25	13.00
2.1.4.1 If a Bulk meter service a block of flats or estate, the landlord must apply at the municipality for relief by stating the number of flats or residential properties serviced by such a bulk meter	The usage must be divided by the number of flats or residential properties in order to obtain average usages in order to use the tariff applicable with a minimum of 15 Kl per flats or residential properties			
2.1.4.2 If no consumption is registered in any month due to any reason a	A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.			
2.1.5 INDIGENT RESIDENTIAL PROPERTIES - PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	Charges in Blocks where lowest tariff is equal to cost			
	0 – 6 kl per month		6.55	6.95
	Above 6 – 10 kl per month		7.85	8.30
	Above 10 – 15 kl per month		10.35	10.95
	Above 15 – 20 kl per month		12.00	12.70
	Above 20 – 25 kl per month		14.70	15.60
	Above 25 – 30 kl per month		18.20	19.30
	Above 30 – 40 kl per month		18.20	19.30
	Above 40 – 60 kl per month		21.00	22.25
	Above 60 – 80 kl per month		32.65	34.60
	Above 80 kl per month		39.20	41.55
2.1.5.1 If no consumption is registered in any month due to any reason a	A minimum fee (6kl) is payable if no consumption is registered in any month due to any reason.			
2.1.6 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING :				
2.1.6.1 Owner with income less than R 2 500 per month	Same tariff framework as Indigents			

2.1.6.2 Owner with income between R 2 501 and R3500 per month	Same tariff framework as Indigents		
2.1.6.3 Owner with income between R 3 501 and R 5 000	Same tariff framework as Indigents		
2.1.6.3.4 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason. (The first 6kl are for free)		
2.2 CEMETERIES AND CREMATORIUMS PROVISO : <i>Registered in the name of private persons</i>	Same Tariff Framework as Residential Bulk Tariff		
2.3 MUNICIPAL PROPERTIES PROVISO : Properties other than Residential properties and/or <i>Registered in the name of private persons</i>		0.00	0.00
2.4 PUBLIC SERVICE INFRASTRUCTURE	Not Applicable		
2.5 PUBLIC BENEFIT ORGANISATIONS PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Service	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.6 ANIMAL WELFARE PROVISO : Property owned or used by institutions/organisations whose <i>exclusive aim is to protect birds</i> .	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.6.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.7 CHARITABLE INSTITUTIONS PROVISO : Property belonging to not-for-gain institutions or organisations	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.7.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.8 CULTURAL INSTITUTIONS PROVISO : Properties declared in terms of the Cultural Institutions Act, <i>Act 29 of 1969 or the Cultural Institutions Act 3 of 2007</i>	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.8.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.9 EDUCATIONAL INSTITUTIONS PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such institutions are registered	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.4.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.5 HEALTH CARE INSTITUTIONS PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used for the benefit of the inmates	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.5.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.6 MUSEUMS, LIBRARIES, ART GALLERIES AND BOTANICAL GARDENS PROVISO : Registered in the name of private persons, open to the public	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.6.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.7 SPORTING BODIES PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.7.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.8 YOUTH DEVELOPMENT PROVISO : Property owned and/or used by organisations for the provision of youth development	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00

2.5.8.1 If no consumption is registered in any month due to any reason a <i>minimum fee is payable</i>	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.9 WELFARE INSTITUTIONS PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.9.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.6 PUBLIC ROADS	Not Applicable		
2.7 COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions	Fixed Charge per month per stand. (30 kl per month average charge)	0.00	0.00
2.7.1 If no consumption is registered in any month due to any reason a	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
2.8 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	14.70	15.60
2.9 VACANT INDUSTRIAL STANDS PROVISO - All vacant Industrial stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water	WaterAvailability Charge	298.60	316.50
2.9.1 If no consumption is registered in any month due to any reason a	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
2.10 BUSINESS AND COMMERCIAL	Same Tariff Framework as Industrial Tariffs	14.70	15.60
2.10.1 VACANT BUSINESS STANDS PROVISO - All vacant Business stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water	WaterAvailability Charge	298.60	316.50
2.10.2 If no consumption is registered in any month due to any reason a <i>minimum fee is payable</i>	A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.		
2.11 MINING	Same Tariff Framework as Industrial Tariffs		
2.12 AGRICULTURAL LAND	Same Tariff Framework as Residential Bulk Tariff		
2.13 BED AND BREAKFAST PROVISO – Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.13.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.14 Raw water (Highveld Steel)		0.45	0.50
2.14.1 Raw Water (Other)		4.00	4.25
2.15 Test of Watermeter		592.55	628.10
2.16 Special reading		300.95	319.00
2.17 Connection Fees (New)		278.65	295.35
2.18 CONNECTIONS AND RECONNECTIONS ALL CATEGORIES	For the use of a connecting pipe: The actual cost of material, labour and transport calculated on the basis of the main water pipe being situated on		
	For the reconnections of the supply after the supply was disconnected upon request of the consumer, the connecting sealed and the meter removed, a Fixed charge will be payable as per the tariff schedule and an amount as per the Tariff schedule must be paid in advance. Should any such or another occupant request that the meter be re-installed and the	477.30	505.95
2.19 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	5,000.00	5,000.00
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	10,000.00	10,000.00

2.20 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full <u>settlement of outstanding account</u>	100,000.00	100,000.00
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full <u>settlement of outstanding account</u>	250,000.00	250,000.00
2.21 METERS CONNECTIONS ALL CATEGORIES	For the installation of a meter: The estimated cost of the meter, plus labour and transport, plus an <u>administrative surcharge of 15% on</u>		
2.22 ALL CATEGORIES OF USERS	For the use of a portable meter per <u>day or part thereof</u> For the supply of water by a portable meter: The charge payable in terms of the abovementioned paragraph <u>PLUS usage as per Tariff Schedule</u> For a special meter reading on request of a consumer a fixed charge Registration by meter shall be considered correct if not more than <u>±1%</u> Opening of covered meters	319.05 300.95 309.00 291.60	338.20 319.00 309.10
2.23 FIRE EXTINGUISHING SERVICES – ALL CATEGORIES OF USERS	In terms of Section 74(1) and (3) of the Council's Water Supply Bylaws. For the inspection and maintenance of connecting pipes and installations: Estimated cost as determined by the		
	In terms of Section 76(2) of the Council's Water Supply By-laws. Resealing of each hydrant, hose-reel <u>connection or any other tap supplied</u>	153.80	163.05
2.24 WATER CONNECTION – ALL CATEGORIES OF USERS	Applications will be directly made to the Infrastructure & Technical Department as prices of meters		
2.25 MOVING OF A METER	Applications will be directly made to the Infrastructure & Technical Department as prices of meters	2,857.05	3,028.45
2.26 BULK SERVICES CONTRIBUTION New township development	Applications will be directly made to the Infrastructure & Technical Department as prices escalate from		
2.27 INFORMAL SETTLEMENT	A minimum fee is payable in any month based on 10KL per month, until a water meter has been installed at	76.30	74.90

3. SEWERAGE	Averag increase of :- Consumption Level / Charge	6%	
		2015/2016	
		R	R
3.1 RESIDENTIAL PROPERTIES			
3.1.1 VACANT RESIDENTIAL STANDS	For the first 500m ² of the stand size	42.05	44.55
PROVISO - All vacant residential stands, where a Local Municipality Sewer Supply is available, whether connected to the Local Municipality's	For every 100m ² thereafter or part thereof of the stand size.	6.85	7.25
3.1.2 RESIDENTIAL PROPERTIES	Charges in Blocks where lowest tariff is equal to cost		
PROVISO - Residential consumers will be charged for sewer in accordance with water consumption.	0 – 6 kl per month	3.80	4.05
	Above 6 – 10 kl per month	4.25	4.50
	Above 10 – 15 kl per month	4.80	5.10
	Above 15 – 20 kl per month	5.30	5.60
	Above 20 – 25 kl per month	5.80	6.15
	Above 25 – 30 kl per month	6.30	6.70
	Above 30 – 40 kl per month	6.80	7.20
	Above 40 – 60 kl per month	7.30	7.75
	Above 60 – 80 kl per month	7.85	8.30
	Above 80 kl per month	8.30	8.80
3.1.2.1 If no water consumption is registered in any month due to any reason.	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
3.1.2.2 In case of boreholes a minimum fee is payable	A minimum fee (30kl) is payable in case of boreholes.		
3.1.3 LOW COST HOUSING [RDP]	Same as Residential		
3.1.3.1 If no water consumption is registered in any month due to any	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		

3.2 DRAINAGE FEES	Consumption Level / Charge		
3.2.1 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP	Residential Bulk Tariff	5.30	5.60
3.2.1.1 If a Bulk Watermeter service a block of flats or estate, the landlord must apply at the municipality for relief by stating the number of flats or	The usage must be divided by the number of flats or residential properties in order to obtain average usages in order to use the tariff applicable with a minimum of 15 Kl per flats or residential properties		
3.3.1.2 If no water consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.		
3.3.2 INDIGENT RESIDENTIAL PROPERTIES PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	Charges in Blocks where lowest tariff is equal to cost		
	0 – 6 Kl per month	3.80	4.05
	Above 6 – 10 Kl per month	4.25	4.50
	Above 10 – 15 Kl per month	4.80	5.10
	Above 15 – 20 Kl per month	5.30	5.60
	Above 20 – 25 Kl per month	5.80	6.15
	Above 25 – 30 Kl per month	6.30	6.70
	Above 30 – 40 Kl per month	6.80	7.20
	Above 40 – 60 Kl per month	7.30	7.75
	Above 60 – 80 Kl per month	7.85	8.30
	Above 80 Kl per month	8.30	8.80
3.3.2.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (6kl) is payable if no consumption is registered in any month due to any reason.		
3.3.3 RETIRED PERSONS OVER THE AGE SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING:			
3.3.3.1 Owner with income less than R 2 500 per month	Same tariff framework as Indigents		
3.3.3.2 Owner with income between R 2 501 and R 5 000	Same tariff framework as Indigents		
3.3.3.3 Owner with income between R 3 001 and R 5 000	Same tariff framework as Indigents		
3.3.3.4 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason. (The first	128.00	135.70
3.3 CEMETERIES AND CREMATORIUMS PROVISO :	Same Tariff Framework as Residential Bulk Tariff		
3.3.1 If no consumption is registered in any month due to any reason a	A minimum fee is payable if no consumption is registered in any		
3.4 MUNICIPAL PROPERTIES PROVISO : Properties other than Residential properties and/or		0.00	0.00
3.5 PUBLIC SERVICE INFRASTRUCTURE	Not Applicable		
3.6 PUBLIC BENEFIT ORGANISATIONS PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue	Same Tariff Framework as Residential Bulk Tariff	4.90	5.30
3.6.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.1 ANIMAL WELFARE PROVISO : Property owned or used by institutions /organisations whose exclusive aim is to protect birds.	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.1.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.2 CHARITABLE INSTITUTIONS PROVISO : Property belonging to not-for-gain institutions or organisations	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.2.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.3 CULTURAL INSTITUTIONS PROVISO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.3.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.4 EDUCATIONAL INSTITUTIONS PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60

3.6.4.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.5 HEALTH CARE INSTITUTIONS PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.5.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.6 MUSEUMS, LIBRARIES, ART GALARIES AND BOTANICAL GARDENS PROVISO : Registered in the name of private persons, open to minimum fee is payable	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.6.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.7 SPORTING BODIES PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.7.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.8 YOUTH DEVELOPMENT PROVISO : Property owned and/or used by organisations for the provision of youth leadership or development programmes.	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.8.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.9 WELFARE INSTITUTIONS PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.9.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.7 PUBLIC ROADS	Not Applicable		
3.8 COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions	Fixed Charge per month per stand if not individually metered if a sewer service is supplied (30kl)	128.00	135.70
3.8.1 If no consumption is registered in any month due to any reason a	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
3.9 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	6.30	6.70
3.9.1 If no water consumption is registered in any month due to any	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
3.10 BUSINESS AND COMMERCIAL	Fixed Tariff per Kiloliter	6.30	6.70
3.10.1 If no consumption is registered in any month due to any reason a	A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.		
3.11 MINING	Fixed Tariff per Kiloliter	6.30	6.70
3.11.1 If no consumption is registered in any month due to any reason a	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
3.12 AGRICULTURAL LAND	Fixed Tariff per Kiloliter	6.30	6.70
3.12.1 If no consumption is registered in any month due to any reason a	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
3.13 BED AND BREAKFAST - PROVISO – Where the owner of the property personally use it as a residence, use two or more rooms for rental use only and does not own	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.13.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.14 PLACES OF PUBLIC WORSHIP	Same Tariff Framework as Residential Tariff		
3.14.1 If no water consumption is registered in any month due to any	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
3.15 SEALING OF OPENING PER CONNECTION	Cost as determined in the Tariff schedule		
3.16 REMOVING BLOCKAGE IN DRAINS As per section 13(4) of the	Cost as determined in the Tariff schedule		
3.2 CONNECTION FEES			

3.2.1 ALL CATEGORIES OF PROPERTIES Minimum charges payable in respect of any application for connection to the	Charges as determined per Tariff schedule	419.90	445.10
3.2.2 In addition to a minimum charge as prescribed in item 3.1, the following charges shall be payable:			
3.2.2.1 For every 50 m ² or part thereof of the floor area of the basement and ground floor of any building to be served by, or the use of which will, existing drainage installation	Charges as determined per Tariff schedule	97.75	103.60
3.2.3 For every 50 m ² or part thereof of the floor area of all other storey of a	Charges as determined per Tariff schedule	45.00	47.70
3.2.4 For any application for an alteration not amounting to a reconstruction of or for additions to an existing drainage installation , for each	Charges as determined per Tariff schedule	93.30	98.90
3.2.5 For every application	Charges as determined per Tariff schedule	98.55	104.45
3.2.6 In addition to the above for a 110 mm Sewer connection	Charges as determined per Tariff schedule	2,303.65	2,441.85
3.2.7 In addition to the above for a 150 mm Sewer connection	Charges as determined per Tariff schedule	4,677.25	4,957.90
3.2.8 Household connection		938.45	1,013.55
3.2.9 BULK SERVICES CONTRIBUTION new townships development	Charges as determined per Tariff schedule		

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

REFUSE	Average increase of :-		8%	
	DESCRIPTION	TARIFF	2015/2016	2016/2017
			R	R
4.1 REFUSE FEES RESIDENTIAL PROPERTIES	Refuse service charge	Fixed monthly charge	104.05	112.35
4.2 LOW COST HOUSING [RDP]	Same as Residential	Fixed monthly	104.05	112.35
4.3 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP	Refuse service charge per number	Fixed monthly charge	104.05	112.35
4.4 INDIGENT RESIDENTIAL PROPERTIES PROVISO : Provided that such owner is a registered	Refuse service charge	Fixed monthly charge (50% of Residential Tariff)	52.00	56.15
4.5 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING				
4.5.1 Owner with income less than R 2 500 per month	Same tariff framework as Indigents			
4.5.2 Owner with income between R 2 501 and R 3 500	Same tariff framework as Indigents			
4.5.3 Owner with income between R 3 501 and R 5 000	Same tariff framework as Indigents			
4.6 CEMETERIES AND CREMATORIUMS PROVISO : Registered in the names of private persons and operated not for gain.	Refuse service charge	Not Applicable		
4.7 MUNICIPAL PROPERTIES PROVISO : Properties other than Residential properties and/or	Refuse service charge	Not Applicable		
4.8 PUBLIC BENEFIT ORGANISATIONS PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue	Refuse service charge	Fixed monthly charge	104.05	112.35
4.9 PUBLIC ROADS	Refuse service charge	Not Applicable		
4.10 COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions	Refuse service charge	Fixed monthly charge per stand	52.00	56.15
4.11 INDUSTRIAL PROPERTIES	Refuse service charge	Fixed monthly charge	629.35	679.70
4.12 BUSINESS AND COMMERCIAL	Refuse service	Fixed monthly		
4.12.1 Removal 3 times per week	Refuse service	Fixed monthly	177.05	191.20
4.12.2 Removal 5 times per week	Refuse service	Fixed monthly	385.20	416.00
4.12.3 Removal of medical waste	Refuse service	Fixed monthly	190.75	206.00

4.13 MINING	Refuse service charge	Fixed monthly charge	0.00	0.00
4.14 PLACES OF PUBLIC WORSHIP	Refuse service charge	Fixed monthly charge	57.75	62.35
4.15 AGRICULTURAL LAND	Refuse service charge	Fixed monthly charge	115.50	124.75
4.16 BED AND BREAKFAST PROVISO – Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own	Refuse service charge	Fixed monthly charge	233.75	252.45
4.17 BULK REFUSE REMOVAL PERMANENT PER MONTH OR PERIOD				
Mass Containers	Removal tariff (6m ³)	Fixed monthly charge	629.40	679.75
Mass Containers	Removal tariff (5.5m ³)	Fixed monthly charge	578.45	624.75
Mass Containers	Removal tariff (3m ³)	Fixed monthly charge	337.75	364.75
Mass Containers 3X per week	Removal tariff (1.75m ³)	Fixed monthly charge	2,607.40	2,816.00
Mass Containers 5X per week	Removal tariff (1.75m ³)	Fixed monthly charge	4,357.65	4,706.25
4.18 BULK REFUSE PERMANENT (HIRE TARIFF)				
Mass Containers	Removal tariff (6m ³)	Fixed monthly charge	359.65	388.40
Mass Containers	Removal tariff (5.5m ³)	Fixed monthly charge	211.60	228.55
Mass Containers	Removal tariff (3 + 4 m ³)	Fixed monthly charge	211.60	228.55
4.19 DUMPING OF REFUSE LEEUWPOORT LANDFILL SITE				
Vehicles with capacity from 0 - 1000Kg		Fixed charge	0.00	0.00
Soil and other material, suitable for covering disposal site			0.00	0.00
4.20 REFUSE COMPACTED	I.T.O. Section (7)(1) of the By-Laws, placed in an appropriate disposable	Removal Tariff (0.084m ³)	106.85	115.40
4.20.1 REFUSE COMPACTED	I.T.O. Section (7)(1) of the By-Laws, placed in an appropriate	Removal of contents as per container unit per m ³	163.05	176.10
4.21 SPECIAL REMOVAL: Building or Bulk refuse	Removal per 6m ²		415.75	449.00
4.22 GARDEN REFUSE	Removal per 6m ²		221.55	239.25
4.23 COLLECTION & Destruction of foodstuff	Removal per 6m ²		613.75	662.85
4.24 REDUNDANT Vehicles	Removal per Vehicle		821.60	887.35
4.25 REMOVAL of unlawfully dumped refuse	Removal per 3m ² or part thereoff		683.90	738.60
4.26 DUMPING of Refuse Vehicles with capacity	Removal from 0 - 1000Kg		0.00	0.00
4.26.1 DUMPING of Refuse Vehicles with capacity	Removal from 1001 - 5000Kg		80.00	86.40
4.26.2 DUMPING of Refuse Vehicles with capacity	Removal above 5000Kg		150.00	162.00
4.27 PERSONS outside Municipal area	Per Load		250.00	270.00
4.28 SOIL and other material suitable for covering disposal site	Per Load		0.00	0.00
4.29 REMOVAL and disposal of dead animals				
4.29.1 Horses, cattle, donkeys	Per carcase		617.40	666.80
4.29.2 Calves, goats, sheep	Per carcase		240.94	260.20
4.29.3 Dogs & Cats	Per carcase		70.20	75.80
4.30 SALE of plastic bags	Cost + 10%		0.00	0.00
4.31 ILLEGAL DUMPING OF REFUSE			5,000.00	5,000.00
4.32 ILLEGAL DUMPING OF BUILDING			5,000.00	5,000.00

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

5. ELECTRICITY		Average increase of		7.64%			
CATEGORIES	DESCRIPTION	TARIFF	2015/2016		2016/2017		
			R	R	R		
In terms of section 75A of the Local Government Municipal Systems Act, No. 32 of 2000, it is hereby notified that the Local Municipality of Emalahleni, has by special resolution, determined the charges for the supply of electricity, as set out hereunder, tariff is applicable to all consumers within the area of the Local Council with exception where Eskom is the direct supply authority. If any doubt in respect of the correct tariffs applicable to a consumer, the ruling of the Council will be final.							
5.1 TARIFF A: COMMERCIAL AND BUSINESS							
The following charges shall be payable, per month:							
5.1.1. VACANT STANDS: All vacant commercial & business stands, where a Local Municipality Electrical Supply is available, whether connected to the Local Municipality's electrical	Fixed charge	Fixed charge	273.50		294.40		
5.1.2. SMALL LOW VOLTAGE SUPPLY (COMMERCIAL & BUSINESS)							
SINGLE PHASE (An energy charge in respect of consumption, regardless of	Sept - May	Low Demand	0.8813		0.9486		
	June - Aug	High Demand	1.6315		1.7561		
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule	Fixed charge	Fixed charge	1,736.75		1,869.45		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 2000 units is payable if no consumption is registered in any month due to any reason.						
THREE PHASE (Without KVA Meter) (An energy charge in respect of consumption, regardless of the	Sept - May	Low Demand	0.8813		0.9486		
	June - Aug	High Demand	1.4541		1.5652		
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule	Fixed charge	Fixed charge	1,736.75		1,869.45		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 2000 units is payable if no consumption is registered in any month due to any reason.						
THREE PHASE (With KVA Meter) (An energy charge in respect of consumption, regardless of the	Sept - May	Low Demand	0.7945		0.8552		
	June - Aug	High Demand	1.3675		1.4720		
An additional fixed charge per month	KVA Demand Charge		177.55		191.10		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 2000 units is payable if no consumption is registered in any month due to any reason.						
5.1.2 MEDIUM VOLTAGE (Industrial) 6.6 - 11 KV							
An energy charge in respect of consumption, regardless of the	Sept - May	Low Demand	0.7945		0.8552		
	June - Aug	High Demand	1.2931		1.3919		
An additional fixed charge per month	KVA Demand Charge		109.15		117.50		
	KVA Network Charge		48.80		52.53		
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule	Fixed charge	Fixed charge	1,736.75		1,869.45		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 5000 units is payable if no consumption is registered in any month due to any reason.						
5.1.3 KEY CONSUMERS (Time Of Use)							
5.1.3.1 LOW SEASON ENERGY CHARGES	Peak	Fixed charge	1.0766		1.1500		
	Standard	Fixed charge	0.7661		0.8000		
	Off Peak	Fixed charge	0.5155		0.5500		
5.1.3.2 HIGH SEASON ENERGY CHARGES	Peak	Fixed charge	3.1339		3.3500		
	Standard	Fixed charge	1.0056		1.1000		
	Off Peak	Fixed charge	0.5828		0.6500		
5.1.3.3 OTHER CHARGES	Basic Monthly	Fixed charge	6,076.90		6,541.20		
	Reactive Energy Charge	Fixed charge	13.85		14.90		
	Energy demand Charge	Fixed charge	29.96		32.25		
	Network Capacity Charge	Fixed charge	15.80		17.00		
	TX Network Charge	Fixed charge	7.88		8.50		
	Excessive Reactive Energy Charge	Fixed charge	0.1212		0.1500		
5.2 TARIFF B: SMALL LOW VOLTAGE SUPPLY (DOMESTIC)							
The following charges shall be payable, per month							
5.2.1 DOMESTIC							
VACANT DOMESTIC STANDS							

PROVISO - All vacant Residential stands, where a Local Municipality Electricity Supply is available, whether connected to the Local Municipality's electricity regulation system or not	Fixed charge	Fixed charge	273.50	294.40
INDIGENT RESIDENTIAL PROPERTIES	The first 50 kWh		0.0000	0.0000
PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	51 - 350 kWh		0.9978	1.0740
	351 - 600 kWh		1.3874	1.4934
If no consumption is registered in any month due to any reason a minimum fee is payable	601 >		1.6137	1.7370
	A minimum energy charge for 600 units is payable if no consumption is registered in any month due to any reason.			

DOMESTIC CONSUMERS				
a) Less than 600 units per metering point as determined in tariff Schedule	Fixed charge		1.4339	1.5435
b) More than 600 units per metering point as determined in tariff Schedule	Fixed charge		1.2664	1.3632
c) A service charge, as determined in a) & b)	0 - 600 kWh		199.55	214.80
	601 > kWh		373.55	402.10
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 1200 units is payable if no consumption is registered in any month due to any reason.			
PRE-PAID METERING (Residential) (VAT Excluded)	Fixed charge	Fixed charge	1.6137	1.7370
Pre-Paid Metering (Residential) (VAT Included)	Fixed charge	Fixed charge	1.7428	1.8760
5.2.2 LOW COST HOUSING [RDP]	Same as Domestic Supply	Same as Domestic Supply		
5.2.3 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL	Same as Domestic Supply	Same as Domestic Supply		
5.2.4 BODY CORPORATES OR RESELLING AGENTS	Same as Domestic bulk	Fixed charge		
5.2.5 BED AND BREAKFAST	Same as Domestic bulk	Fixed charge		
5.2.6 PUBLIC BENEFIT ORGANISATIONS PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African	Same as Domestic bulk	Fixed charge		
5.2.7 PLACES OF PUBLIC WORSHIP	Same as Domestic bulk	Fixed charge		
5.2.8 CEMETERIES & CREMATORIUMS PROVISO : Registered in the names of private persons and operated not for gain.	Same as Domestic bulk	Fixed charge		
5.2.9 TARIFF FARMING SUPPLY	Same as Domestic Supply	Same as Domestic Supply		
5.3 SUNDRY CHARGES:				
5.3.1 Reconciliation of Consumer Account			2 000.00	2,152.80
5.3.2 Connection fees:	New Cons - Finals	Office/H	460.65	495.84
	Pre-Paid Meters -	First installation	1 277.00	1,369.18
	Indigent re-connection		198.20	213.34
	Office hours re-connection		553.70	596.00
	Pole re-connection		750.80	786.53
	All after hours re-connections		817.55	880.01
5.3.3 Re-connection fees (Defaulters):	Cable re-connect	Normal	1,257.25	1,353.30
		Indigent	891.90	960.04
	Circuit Breaker re-connection		557.40	599.99
	Consumer Request	Office/H	340.65	366.68
	Complete Cable Removal (Rinn)	Normal	1,641.30	1,766.70
		Indigent	1,093.80	1,177.37
5.3.4 Testing of Meters:	Single Phase Meter		629.30	677.38
	Three-Phase Meter		1,039.25	1,118.65
	Pre-Paid Coupon		294.20	316.68
5.3.5 Special Reading of Meters:	On Request of Consumer		295.20	317.75
5.3.6 Complaints:	For attending a complaint i.r.o. Elect.	Office/H	465.15	500.69
	Sundry	After/H	581.00	625.39
5.3.7 ELECTRICITY CONNECTIONS:	Pre-Paid, First meter installed		1,340.25	1,442.65
	New Connections-Change of Consumer		485.40	522.50
	Three phase connections must be calculated			

5.3.8 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	5,000.00	5,000.00
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	10,000.00	10,000.00
5.3.9 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	100,000.00	100,000.00
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account		250,000.00
5.5 ELECTRICITY & WATER DEPOSITS: (No Guarantees accepted)	Deposit homes (Owners)	Water 1,000.00	Water 1,000.00
	Elect 1,400.00	Elect 1,400.00	
	Deposit flats (Owners)	Water 1,000.00	Water 1,000.00
	Deposit homes (Tenants)	Water 1,000.00	Water 1,000.00
	Elect 1,400.00	Elect 1,400.00	
	Deposit flats (Tenants)	Water 1,000.00	Water 1,000.00
	Deposit-Homes and Flats (Pre-Paid installations)	Water 1,000.00	Water 1,000.00
	Deposit Businesses (Minimum)	Water 1,000.00	Water 1,000.00
	Maximum deposit on businesses to Builders	Elect 2,385.00	Elect 2,385.00
	Sub-Economical	Water 400.00	Water 400.00
	Church SPCA SANTA Sport Clubs	Water 200.00	Water 200.00
	Private Schools, Creches & Nursery	Water 200.00	Water 200.00
	Pensioners Qualifying for a rebate on	Elect 1,000.00	Elect 1,000.00
	Elderly People in Old Age Homes	Water 1,400.00	Water 1,400.00
	Indigents	Water 100.00	Water 100.00
	Elect 100.00	Elect 100.00	
	Electrical Gates	Water 200.00	Water 200.00
		Water 201.00	Water 201.00

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

6. OTHER TARRIFS RELATED TO CONSUMER ACCOUNTS	DESCRIPTION:	6%	
		2015/2016	2016/2017
CATEGORIES:		R	R
6.1 Issuing of Clearance Certificates+Duplicates	Issued in terms of Section 118(1) of the Municipal Systems Act (MSA)	2.00	2.00
6.2 Issuing of Clearances-Information Fees	As per Cost schedule	133.75	141.80
6.3 Issuing of Valuation Certificate	Per Certificate issued	27.50	29.15
6.4 Issuing of Valuation Certificate-Duplicate	Per Duplicate certificate issued	27.50	29.15
6.5 Issuing of Valuation Roll-Copies or extracts	R 2.25 per page,with a maximum of	1,112.40	1,179.15
6.6 Interim Valuations and Consolidations	Per Application for Subdivision/Consolidation/Rezoning	172.80	183.15
6.7 Address Lists-Business and Residential	R 2.25 per page,with a maximum of	1,112.40	1,179.15
6.8 Municipal Voters' Roll	Per Voters' Roll	1,112.40	1,179.15
6.9 Information on Town Planning	Per request	27.50	29.15
6.10 Information Fees - A 4 page	Per Page-Section 18 (3) of Ordinance	1.60	1.70
6.11 Information Fees - A 3 page	Per Page-Section 18 (3) of Ordinance	2.65	2.80
6.12 Information Fees - B 3 page	Per Page-Section 18 (3) of Ordinance	2.80	2.95
6.13 Information Fees-Computer	On Stiffy Disk	19.45	20.60
6.14 Information Fees-Computer	On CD-Rom	29.15	30.90
6.15 Information Fees-Audio record	Per record requested	66.45	70.45
6.16 Information Fees-Compact Disk	Per compact disk	155.95	165.30
6.17 To search for "Record of	Per record requested	38.90	41.25
6.18 Information on Properties, situated	Per request	15.40	16.30
6.19 For endorsement on "Declaration	Per endorsement	27.50	29.15
6.20 Information by means of the	Per request	86.60	91.80
6.21 For Monthly Building Statistics	Per copy of return	30.65	32.50
6.22 Request Fee	Per request - Section 22(1) of the Act	119.25	126.40
6.23 Plan of Town/City	Per Plan or Copy requested	27.50	29.15
6.24 Administration fee on Unpaid	Per Unpaid Cheque,returned to	64.80	68.70
6.25 For issuing of Pre-Paid card	For Each action taken	256.60	272.00
6.26 For any record or extract,not	Per Duplicate Pre-Paid card issued	30.65	32.50

6.27 For issuing of a Weigh-Bridge	Per Certificate issued	30.65	32.50
6.28 For each copy of an accident	For each copy of a report	111.45	118.15
6.29 Minimum deposit for a copy of a	Per Tender Specification + R1.80 per	397.40	421.25
6.30 SMS - Charge per customer, for	Per SMS	6.65	7.05
6.31 Interest on arrear accounts -			

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

OTHER SERVICES		6%		
7. RESORT AND NATURE RESERVE-WITBANK DAM:				
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017	
		R	R	
7.1 RECREATION RESORT:				
High Season: 01 September to 30 April				
	Adults - Over Weekends, Per Person	34.40	36.45	
	Children - 2 to 11 years : Weekends,	15.40	16.30	
	Mountain Bikers - Per person	34.40	36.45	
	Chalet Accommodation : 1 – 4 Adults	739.60	784.00	
	Chalet Accommodation : 5 – 6 Adults	820.80	870.05	
	Chalet Accommodation : 1 – 4	137.55	145.80	
	Cars/LDV/Combi - Weekends	51.60	54.70	
	Boats without engines	51.60	54.70	
	Motorboat	60.10	63.70	
	Pensioners day visiting-With year	No Charge	No Charge	
	Breaking Deposit - Payable on	864.00	915.85	
Low Season : 01 May to 31 August				
	Adults	8.10	8.60	
	Children - 2 to 11 years	Free of Charge	Free of Charge	
	Mountain Bikers - Per person	8.10	8.60	
	Chalet Accommodation : 1 – 4 Adults	624.00	661.45	
	Chalet Accommodation : 5 – 6 Adults	462.25	490.00	
	Mountain Bikers - Per person	34.40	36.45	
	Car/LDV/Combi	Free of Charge	Free of Charge	
	Boats - Without engines	Free of Charge	Free of Charge	
	Motorboats	Free of Charge	Free of Charge	
	Pensioners day visiting - With Yearly	Free of Charge	Free of Charge	
CAMPING AND TENTING - Holiday Park				
: High Season:	Breaking Deposit - Payable on	864.00	915.85	
	1 – 4 Adults	240.75	255.20	
	1 – 4 Children	137.55	145.80	
	Extra Motor	56.75	60.15	
	Extra Boat,without engine	51.60	54.70	
	Motorboat	60.20	63.80	
	Pensioners day visiting - With Yearly	No Charge	No Charge	
CAMPING AND TENTING - Holiday Park				
: Low Season:	Pensioners camping - With Yearly	No Charge	No Charge	
	1 – 4 Adults	197.75	209.60	
	Extra Motor	56.75	60.15	
	Extra Boat,without engine	51.60	54.70	
	Motorboat	60.20	63.80	
	Pensioners day visiting - With Yearly	No Charge	No Charge	
	Pensioners camping - With Yearly	No Charge	No Charge	
7.2 NATURE RESERVE				
A) Tariffs for Day visitors:		1. ADMISSION CHARGES:		
a) (i) Hikers - Adults		Per person	34.40	
(ii) Hikers - Children		Per child	15.50	
(iii) Hikers - Mountain Bikers		Per person	34.40	
b) (i) Group of scholars (Minimum of 10,Maximum of 20)		Adults	34.40	
(ii) Group of scholars (Minimum of 10,Maximum of 20)		Children	6.35	
c) (i) Fund raising events (Big Walk)		Adults	17.25	
(ii) Fund raising events (Big Walk)		Children	3.15	
d) (i) Escorted hiking tours for hikers (Max = 20 People)		Adults	34.40	
(ii) Escorted hiking tours for hikers (Max = 20 People)		Children	24.10	
e) (i) Night Drives		Adults	68.80	
(ii) Night Drives		Children	34.40	
f) Key Deposit-Refundable		Per Stay-Over	346.70	
g) Admission-Vehicles		Per Vehicle	51.60	
B) ACCOMMODATION:				
1. Environmental Educational Centre:				
a) Group of Scholars				

(i) Emalahleni Schools - Adults	Per Adult	98.20	105.10
(i) Emalahleni Schools - Adults	Per Adult	113.50	120.30
(ii) Emalahleni Schools - Children	Per Child	22.90	24.25
(iii) Schools,other than Emalahleni Schools	Per Adult	113.50	120.30
(iv) Schools,other than Emalahleni	Per Child	68.80	72.95
(v) Other Groups	Per Adult	113.50	120.30
(vi) Other Groups	Per Child	68.80	72.95
b) Donor Groups:			
(i) Per Person	Per Adult	56.75	60.15
(ii) Per Person	Per Child	33.85	35.90
c) Maximum persons permitted	18 People	0.00	0.00
(Supervisors+Instructors included)			
d) Accommodation - Vehicles	Per Vehicle	51.60	54.70
e) Key Deposit - Refundable	Per Visit	346.70	367.50

2. ACCOMMODATION - BUSH CAMP:

a) Group of Scholars			
(i) Emalahleni Schools - Adults	Per Adult	113.50	120.30
(ii) Emalahleni Schools - Children	Per Child	22.90	24.25
(iii) Schools,other than Emalahleni Schools	Per Adult	113.50	120.30
(iv) Schools,other than Emalahleni Schools	Per Child	68.80	72.95
b) Donor Groups:			
(i) Per Person	Per Adult	56.75	60.15
(ii) Per Person	Per Child	33.85	35.90
c) Maximum persons permitted	15 People	0.00	0.00
(Supervisors+Instructors included)			
d) Accommodation - Vehicles	Per Vehicle	51.60	54.70
e) Key Deposit - Refundable	Per Visit	346.70	367.50

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

8. MUNICIPAL TRADING MARKETS:		6%	
CATEGORIES:	DESCRIPTION	2015/2016	
		R	R
8.1 TRADING LICENCES			
Fruits and Vegetables	Fixed, per Month	52.10	55.25
Cosmetics, Mirrors, Combs	Fixed, per Month	69.40	73.55
Clothes, shoes, bags, and belts	Fixed, per Month	112.80	119.55
Caravan selling food	Fixed, per Month	69.40	73.55
Plants, Flowers, Pictures	Fixed, per Month	69.40	73.55
8.2 FRESH PRODUCE MARKET			
Market Trolleys (Large)		4.85	5.15
Rental - Cold Storage	Per day or per	P/D	135.75
Rental - Cooling Chamber	Per day	P/D	4,326.90
Permit Fees	Per Month	P/M	849.30
Ticket Fees	Market Agents	P/Agent	8.20
Store Rooms - Rental	Issue Customer	P/Unit	324.00
Offices - Rental	Per month	P/M	1,306.80
Cafeteria No.1 - Rental	Per month	P/M	3,645.00
Naspal - Rental	Per month	P/M	864.00
Computer-Rental	Per month	P/M	0.40
Cafeteria No.2 - Rental	Per Transaction	P/Unit	4,536.00
General Note: VAT is not included in the Above-mentioned Tariffs, and should be included.			

9. SPATIAL PLANNING		6%	
CATEGORIES:	DESCRIPTION	2015/2016	
		R	R
9.1 Advertisement on permanent signs (On Contract):			
Application Fee	Per Application	573.35	607.75
0-3 m ² size	Per Application	573.35	607.75
Additional per m ² ,above 3 m ²	Per Application	196.20	207.95
Illuminated	Per face	573.35	607.75
Illuminated on permanent contract	Per face	148.00	156.90
9.2 Advertisement on Temporary Signs-Period of 14 Days			
	Banners-Per Banner	229.40	243.15
9.3 Advertisements - Estate Agents Registration			
	Per Annum-Only for "For Sale" and "To Let" boards	2,301.70	2,439.80

9.4 Township Establishment		12,525.00	13,276.50	
9.4.1 Township Establishment				
9.4.2 Amendment or cancellation of a Township Establishment Application		3,800.00	4,028.00	
9.4.3 Extension of Boundaries of a Township		12,525.00	13,276.50	
9.5 Amendment Schemes	For each amendment scheme	3,456.00	3,663.35	
		5,092.00	5,397.50	
9.5.1 One Erf				
9.5.12 Every Erf Additional to the First Erf		553.00	586.20	
9.6 Building line relaxation	Per Application	1,192.00	1,263.50	
9.7 Consolidation of Stands		241.95	256.45	
9.8 Removal, amendment, suspension of a restrictive condition or obsolete condition, servitude or reservation against the title of the land		620.00	657.20	
9.9 Special Consent Use-Application	Per Application	2,421.00	2,566.25	
9.10 Subdivision				
9.10.1 Division of a Farm	For each amendment scheme	1,210.50	1,283.15	
9.10.2 Subdivision in a Township	For each amendment scheme	1,210.50	1,283.15	
9.10.1 Additional, for every stand over 5 stands	Per Application	48.60	51.50	
9.11 Plan Book (A3)	Size A3	120.40	127.60	
9.12 Statistics	Per Page of Information	24.30	25.75	
9.13 Photo Copies - For Spatial Planning purposes only				
	A0	Per Sheet	242.00	256.50
	A1	Per Sheet	194.17	205.80
	A2	Per Sheet	97.08	102.90
	A3	Per Sheet	48.54	51.45
	A4	Per Sheet	36.87	39.10
9.14 Plans Copies - Paper				
	A0	Per Sheet	72.62	77.00
	A1	Per Sheet	36.38	38.55
	A2	Per Sheet	24.58	26.05
	A3	Per Sheet	12.29	13.05
	A4	Per Sheet	4.91	5.20
9.15 Plans Copies - Film				
	A0	Per Sheet	216.30	229.30
	A1	Per Sheet	108.15	114.65
	A2	Per Sheet	54.10	57.35
	A3	Per Sheet	43.60	46.20
	A4	Per Sheet	24.60	26.10
9.16 Surveyor General - Diagrams				
	A0	Per Sheet	245.80	260.55
	A1	Per Sheet	121.00	128.25
	A2	Per Sheet	61.45	65.15
	A3	Per Sheet	49.60	52.60
	A4	Per Sheet	36.90	39.10
9.17 Aerial Photographs				
	A0	Per Sheet	218.15	231.25
	A1	Per Sheet	110.60	117.25
	A2	Per Sheet	48.55	51.45
	A3	Per Sheet	24.60	26.10
	A4	Per Sheet	12.30	13.05
9.18 Town Planning				
9.18.1 LUMS	Total area of Emalahleni	290.65	308.10	
9.18.2 Scheme regulations per set	Total area of Emalahleni	667.00	707.00	
9.18.3 Search Fees per Erf	Total area of Emalahleni	27.00	28.60	
9.18.4 SDF	Hard Copy per Region	230.45	244.30	
	In Electric Format	90.20	95.60	
		92.20	97.75	
9.19 Zoning Certificate				
9.20 Illegal Land Use	Per case Detected/Identified	5,000.00	5,000.00	
9.21 Amendment or Cancellation of a General Township		1,755.00	1,860.30	
9.22 The Removal, amendment or suspension of a restrictive title condition relating to the density of residential development		620.00	657.20	
9.23 Temporary use: prospecting rights		1,290.00	1,367.40	
9.24 Temporary use: other rights		770.00	816.20	

9.25 Material amendments to original application prior to approval/refusal		50% of original application fee	50% of original application fee
9.26 Miscellaneous Fees:			
9.26.1 Extension of validity Period		1,185.00	1,256.10
9.26.2 Public Hearing and Inspection		3,481.00	3,689.85
9.26.3 Reason for decision of municipal		1,769.00	1,875.15
9.26.4 Re-issuing of any notice of		257.00	272.40
9.26.5 Deed search and copy of the title		163.00	172.80
9.26.6 Public Notice	Public Notice and advertisement in	1,593.00	1,688.60
	Public Notice and advertisement in	2,868.00	3,040.10
9.27 Formal Authority	Home Business	727.90	771.55

Note: All tariffs exclude VAT, which should be added.

10. BUILDING CONTROL FEES:		6%	
CATEGORIES:	DESCRIPTION	2015/2016	2016/2017
		R	R
10.1 Approval of Building Plan	Minimum Charge,in respect of every	384.90	408.00
10.1.1 Additional Fees	For the first 200 m ² of the area	28.10	29.80
10.1.2 Additional Fees	For any portion of the area,in excess	15.05	15.95
10.2 Approval of Plans-Structural Fees	Per m ² of area defined	4.30	4.55
10.3 Alterations - New Buildings	Minimum Charge plus 10.1.1 and	384.90	408.00
10.4 Alterations - Existing Buildings	R 19.75 for every R500.00 with minimum	384.90	408.00
10.5 Alterations - Illegal	Per Room,or Subdivision of Rooms	5000.00	5,000.00
10.6 SDP - Fees	Basic Fee	825.80	875.35
10.6.1 SDP - Fees	Group Housing, Flats	340.65	361.10
10.6.2 Additional	Per m ² of area defined	2.65	2.80
10.6.3 SDP Fees	For Hotel, Showroom, Workshop, etc	11880.00	12,592.80
10.7 Sewer Plan Fees	Minimum Charge,for every 50m ² or	225.85	239.40
10.7.1 Sewer Plan Fees	Basic Fee	114.70	121.60
10.8 Road Crossings	Per m ² of area defined	328.05	347.75
10.9 Vodacom Mast	Per Mast	2,619.00	2,776.15
10.10 Transfer Letters		70.00	74.20
10.11 Plan Copies Paper	A0 Per Sheet	75.00	79.50
	A1 Per Sheet	55.00	58.30
	A2 Per Sheet	45.00	47.70
	A3 Per Sheet	25.00	26.50
10.12 Plan Copies Film	A0 Per Sheet	190.00	201.40
	A1 Per Sheet	85.00	90.10
	A2 Per Sheet	65.00	68.90
	A3 Per Sheet	45.00	47.70
10.13 Plan Copies Colour	A0 Per Sheet	100.00	100.00
	A1 Per Sheet	80.00	84.80
	A2 Per Sheet	70.00	74.20
	A3 Per Sheet	55.00	58.30
10.12 Plan Copies Film	A0 Per Sheet	190.00	201.40
	A1 Per Sheet	180.00	190.80
	A2 Per Sheet	160.00	169.60
	A3 Per Sheet	140.00	148.40
10.13 Monthly Statistics and Schedule of Approved Plans		70.00	74.20

Note: Tariffs exclude VAT,which should be added.

10. FIRE FIGHTING SERVICES		6%	
CATEGORIES:	DESCRIPTION	2015/2016	2016/2017
		R	R
11.1 Services Within Urban Area:			
a) Fixed Charge	Per Call	164.85	174.75
b) Service Vehicle	Per hour or part	142.30	150.85
c) Emergency Vehicle	For the 1st hour, or part thereof	265.50	281.45
d) Portable pump	Per hour or part	199.50	211.45
e) Personnel	Per man, per hour or part thereof	151.00	160.05
f) Replacement costs of consumable material (Foam, powder,etc)	At Current Cost Tariff of Council	At Cost	At Cost
11.2 Services Outside Urban Area:			
a) Fixed Charge	Per Call	1,115.85	1,182.80
b) Service Vehicle	Per hour or part ,or part thereof	131.20	139.05
c) Emergency Vehicle	For the 1st hour or part	265.50	281.45

d) Emergency Vehicle - Running costs	Per kilometer	15.60	16.55
e) Portable pumps	Per man,per hour,or part thereof	151.00	160.05
f) Special equipment	Per item	164.15	174.00
g) Personnel	Per hour or part ,or part thereof	149.30	158.25
h) Replacement costs	Consumable materials	Replacement	Replacement
11.2.1 Fire Brigade Service - Humanitarian	Civil disturbances,Riots,Natural disaters,or humanitarian services	Free	Free
11.2.2 Other Services:			
a) The use of an air compressor	Per hour or part	331.50	351.40
b) Fire prevention inspections			
- Re - inspections	Per Re - inspection	164.85	174.75
c) Public buildings	Registration Certificate	100.65	106.70
d) Leasing of equipment	Per hour,or part thereof	164.85	174.75
11.2.3 Special Services:			
11.3 Attendance of a Fire Officer,in terms of the Standard By-Laws, relating to Fire Brigade Services.	Per entertainment or recreational gathering (Per hour or part thereof)	125.00	132.50
11.4 SEALING OF HYDRANT AND HOSE REELS:			
11.4.1 Private hydrants and hose and reels	As determined from time to time by the Chief Fire Officer	0.00	0.00
11.4.2 For the resealing of a hydrant, where the seals have been broken	Owner responsible - Per hydrant	69.40	73.55
11.4.3 Service and resealing of fire brigade equipment:			
(a) Testing and sealing of hose reels	Per Hose reel	100.65	106.70
(b) Testing of fire hoses	Per Fire hose	69.40	73.55
(c) Fitting of cap - pieces	Per Cap - piece	69.40	73.55
(d) Patching of fire hose	Per Fire hose,per patch	81.60	86.50
(e) Refilling of a fire extinguisher, up to a 9 Kg/9 Litre	Capacity per extinguisher,Cost of material plus	100.65	106.70
11.4.4 Fire fighting and First-Aid:			
(1) (a) Fire Fighting course	Per person	550.15	583.15
(b) Consumable material	Actual Cost	Cost	Cost
(2) (a) Companion Support Course	Per person	331.50	351.40
(b) Consumable material	Actual Cost	Cost	Cost
Note: Tariffs exclude VAT,which should be added.			
11.4.5 Flammable Liquid Tariffs-Including VAT:		Including VAT:	Including VAT:
(a) Premises-Storage of Flammable Liquid	Annual Permit Registration Fee-Per Premise	285.10	302.20
(b) Bulk Depots-Flammable Liquid plus LP Gas	Annual Permit Registration Fee-Per Depot	389.90	413.30
(c) Service Stations	Annual Permit Registration Fee-Per	316.45	335.45
(d) Premises storage-LP Gas	Annual Permit Registration Fee-Per	285.10	302.20
(e) LP Gas-Distribution Sites	Annual Permit Registration Fee-Per	316.45	335.45
(f) Spray rooms-Flammable liquid store per site	Annual Permit Registration Fee-Per Site	278.65	295.35
(g) Transport permit-Per Tanker/Transport vehicle	Annual Permit Registration Fee-Per Tanker/Vehicle	278.65	295.35
Note:The above-mentioned tariffs exclude VAT,except where indicated otherwise.			

12. CULTURAL CENTRE AND COMMUNITY HALLS:		6%		
CATEGORIES:	DESCRIPTION:	2015/2016		
		R	R	
12.1 City Hall (Civic Centre) - Rentals (Per Day)				
12.1.1 Balls, Dances, Weddings + Other Receptions:				
During the Morning or Afternoon	From 09h00 to 13h00; or 14h00 to 18h00	3,558.60	3,772.10	
During the Evening	From 19h00 to 24h00	4,995.00	5,294.70	
During the Afternoon and Evening	From 14h00 to 24h00	5,929.20	6,284.95	
During the Evening	From 19h00 - 01h00 (Excluding)	5,221.80	5,535.10	
During the Evening	From 19h00 - 02h00 (Excluding)	5,221.80	5,535.10	
12.2 DRAMATIC PERFORMANCES:				
12.2.1 Professionals, Festival Groups (Evenings)	From 19h00 to 24h00	9,973.80	10,572.25	
12.2.1 Professionals, Festival Groups (Afternoons)	From 14h00 to 18h00	5,221.80	5,535.10	

12.2.2 Amateur, Educational, Religious and Welfare Organisations and Groups (During the Evening)	From 19h00 to 24h00	2,862.00	3,033.70
12.2.2 Amateur, Educational, Religious and Welfare Organisations and Groups (During Afternoons)	From 14h00 to 18h00	2,613.60	2,770.40
12.2.3 Rehearsals: Professional Groups, Organisations	From 19h00 to 24h00 (During Evenings)	1,900.80	2,014.85
12.2.3 Rehearsals: Professional Groups, Organisations	From 09h00-13h00; or 14h00-18h00 (Mornings+Noons)	1,431.00	1,516.85
12.2.4 Services of spotlight operator	Per Operator, per show	361.80	383.50
12.2.5 Stage presentation for purpose of TV-Records	Per 4 hours or part thereof, Per recording	6,566.40	6,960.40
- Settling of stage, sound and lighting	From 09h00 - 18h00 (Morning or Afternoon)	1,404.00	1,488.25
- Settling of stage, sound and lighting	From 19h00 - 24h00 (During the Evening)	1,879.20	1,991.95
12.3 Political Party Meetings	Per meeting, not longer than 6 hours	1,458.00	1,545.50
	Deposit to cover possible damage	1,458.00	1,545.50

12.4 BANQUET HALL

12.4.1 Balls, Dances, Wedding and other Receptions:

During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	2,862.00	3,033.70
During the Evening	From 19h00 - 24h00	3,564.00	3,777.85
During the Afternoon and Evening	From 14h00 - 24h00	3,564.00	3,777.85
During the Evening	From 19h00 - 01h00 (Excluding)	5,221.80	5,535.10
During the Evening	From 19h00 - 02h00 (Excluding)	5,929.20	6,284.95

Note: If City Hall issued in conjunction with Banquet Hall, a rebate of 25% is applicable

12.4.2 Folk Dances, Plays, Bazaars, Shows, Exhibitions

During the Morning	From 09h00 - 13h00	955.80	1,013.15
During the Morning and	From 09h00 - 18h00	1,339.20	1,419.55
During the Evening	From 19h00 - 24h00	1,749.60	1,854.60
During the Afternoon and Evening	From 14h00 - 24h00	1,895.40	2,009.10
During the Morning, Afternoon and Evening	From 09h00 - 24h00	2,138.40	2,266.70
Folk Dances Practices, during the Evening	19h00 to 24h00	729.00	772.75

12.4.3 Lectures and Non-Political Meetings, and Christmas-Tree functions (Per meeting, or Function):

During the Morning	From 09h00 - 13h00; and 14h00 -	982.80	1,041.75
During the Morning and Afternoon	From 09h00 - 18h00	1,123.20	1,190.60
During the Evening	From 19h00 - 24h00	1,846.80	1,957.60

Note: The charges payable in terms of this section shall be subject to a rebate of 20%, in respect of such meetings, of residents

12.4.4 Functions in Aid of Educational, Religious and Registered Welfare Organisations:

During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	1,312.20	1,390.95
During the Morning and Afternoon	From 09h00 - 18h00	1,069.20	1,133.35
During the Evening	From 19h00 - 24h00	1,328.40	1,408.10
During the Afternoon and Evening	From 14h00 - 24h00	1,771.20	1,877.45
During the Morning, Afternoon	From 09h00 - 24h00	1,954.80	2,072.10

12.4.5 Functions and other entertainment, not specified elsewhere

During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	1,339.20	1,419.55
During the Morning and Afternoon	From 09h00 - 18h00	1,339.20	1,419.55
During the Evening	From 19h00 - 24h00	1,895.40	2,009.10
During the Afternoon and Evening	From 14h00 - 24h00	2,138.40	2,266.70
During the Morning, Afternoon and Evening	From 09h00 - 24h00	2,467.80	2,615.85

12.5 SPECIAL TARIFFS	Any purpose of Council	Free	Free
12.5.1 If Halls are not required for use by Council		Free	Free
Mayoral Receptions		Free	Free
Elections and referendums		Free	Free
Meetings: Trade Unions		Free	Free

Proceedings by Institutions, in terms of the Local Government Ordinance Section 79 (16)(9a) of Ordinance 17 of 1939

12.5.2 Bar rights, when alcoholic liquor is sold	Requested by hirer, Bar provided by Council	Proceeds to Council	Proceeds to Council
12.5.3 Bar rights, liquor supplied free of charge by Hirer	During duration of any Function	1,436.40	1,522.60

- Bar services required	Levy - For every 4 Hours, or part	152.25	161.40
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12.5.4 Piano:

- Upright	Per Occasion	291.60	309.10
- Baby Grand	Per Occasion	469.80	498.00
- Big grand (City Hall)	Per Occasion	2,138.40	2,266.70
12.5.5 Approved Artists	Per Occasion	739.80	784.20
12.6 Public Address system:			
(1) Per occasion	Per Occasion	264.60	280.50
(2) Deposit	To cover damages	264.60	280.50
(3) Sound mixing desk	Per Occasion	664.20	704.05
(4) Additional sound equipment:	To cover damages - 80% of total Payable		
- 1x Sound mixer	Per Occasion	696.60	738.40
- 1x Amplifier	Per Occasion	243.00	257.60
- 2x Loudspeakers	Per Occasion	210.60	223.25
- 1x Graphic Equaliser	Per Occasion	210.60	223.25
- 1x dbx limiter compressor	Per Occasion	221.40	234.70
- 1x Reverb unit	Per Occasion	194.40	206.05
- 1x Microphone, stand and cable	Per Occasion	48.60	51.50
- 1x 8 Way multicore cable	Per Occasion	194.40	206.05
- 1x Comms unit	Per Occasion	194.40	206.05
- 1x Cassette player	Per Occasion	194.40	206.05
- 1x CD Player	Per Occasion	194.40	206.05
- 1x Radio Microphone (Battery lasts 2 hours)	Per Occasion	261.60	277.30
12.7 Use of Follow-Spot:			
Per Follow-Spot	Per Occasion, Per follow spot	291.60	309.10
Per Follow-Spot	Per Final dress Rehearsal, Per follow	345.60	366.35
12.8 Services of Follow Spot Operators	Per Occasion, Per Operator	324.00	343.45
12.9 Use of Smoke machines	Per Occasion	280.80	297.65
12.10 Use of Facilities by defined groups	Organizations with the purpose to promote art and Culture	Rebate of 20% on tariffs	Rebate of 20% on tariffs
12.11 Direct Costs			
12.11.1 Levy on Box office income and sale of programmes	(a) All groups, bodies and persons,	15% of Box office Income	15% of Box office
	(b) Per Programme sold	1.50	1.60
12.11.2 Dressers	(a) Per Performance	183.60	194.60
12.11.2.1 Hire of Foyer for Exhibitions, p	(a) If no Sales take place	669.60	709.80
	(b) If sales take place (Tariff + 10%)	669.60	709.80
572.4			
- Per day or part thereof	Until 24:00 (Excluding Sundays)	826.20	875.75
- Rehearsal Room & Green Room	Until 24h00 (Excluding Sundays)	826.20	875.75
- Committee Room I & II	Nominated by Council	No Charge	No Charge
12.11.4 Supplementary tariffs for the hiring of Equipment and Utensils			
A. Dinnerware and other Crockery			
- Knives	For each 10 required	29.15	30.90
- Forks	For each 10 required	29.15	30.90
- Dessert spoons	For each 10 required	29.15	30.90
- Soup spoons	For each 10 required	29.15	30.90
- Tea spoons	For each 10 required	29.15	30.90
- Coffee spoons	For each 10 required	29.15	30.90
- Cake forks	For each 10 required	29.15	30.90
- Cups and Saucers	For each 10 required	36.20	38.35
- Plates (25cm)	For each 10 required	151.20	160.25
- Bread Plates	For each 10 required	129.60	137.40
- Dessert Plates	For each 10 required	129.60	137.40
- Crescent Plates	For each 10 required	129.60	137.40
- Plates (30 cm)	For each 10 required	140.40	148.80
- Serving, platters (36 cm)	For each 10 required	140.40	148.80
- Tea - pots (700 ml)	For each 10 required	140.40	148.80
- Milk jugs (250 ml)	For each 10 required	12.95	13.75
- Sugar bowls (250 ml)	For each 10 required	9.95	10.55
- Salt and pepper sets	For each 10 required	3.65	3.85
- Plate dishes (10 cm)	For each 10 required	3.65	3.85
- Ashtrays	For each 10 required	37.35	39.60
- Glasses	For each 10 required	44.30	46.95
12.11.4 Supplementary Tariffs (Continued):			
B. Kitchen Equipment			
- Serving spoons	Per each required	5.80	6.15
- Warm plate units	Per each required	7.50	7.95
- Ciro's	Per each required	12.75	13.50
- Tea pots (stainless steel)	Per each required	12.75	13.50
- Water jugs	Per each required	9.95	10.55
- Ice Buckets and tongs	Per each required	9.95	10.55

- Cooking utensils (pots pans)	Per each required	9.25	9.80
- Ben Marie's (small)	Per each required	15.30	16.20
- Oven pans	Per each required	9.25	9.80
- Micro-Wave Oven	Per each required	83.30	88.30
- Whisk	Per each required	7.65	8.10
- Salad Dishes	Per each required	7.65	8.10
- Work Platter	Per each required	25.40	26.90
C. Furniture			
- Banquet table	Per Table required	24.15	25.60
- Refreshment table	Per Table required	24.15	25.60
- Cathedra	Per each required	40.25	42.65
- Rostrum	Per each required	42.65	45.20
- Costume Rail	Per each required	28.60	30.30
- Make up mirror	80 % Deposit required	216.00	228.95
D. Linen			
(a) Table Cloths (White)	Per table cloth	14.40	15.25
(b) Napons	Per napon	4.75	5.05
(c) Serviettes	Per serviette	2.95	3.15
E. Use of Overhead Projector screen			
(a) Projector	Per occasion	210.60	223.25
(b) Screen	Per occasion	151.20	160.25
F. Theatre			
Professional Production or festival			
- Morning and afternoon	09h00 - 18h00	3,807.00	4,035.40
- Evenings: Per performance	19h00 - 24h00	4,617.00	4,894.00
Rehearsals in Theatre			
- Morning and afternoon	09h00 - 18h00	1,722.60	1,825.95
- Evenings: Per performance	19h00 - 24h00	2,430.00	2,575.80
Note: VAT is not included in these tariffs, which should be added			

CATEGORIES:	DESCRIPTION:	6%		
		2015/2016	2016/2017	
12.12 COMMUNITY HALLS IN THE AREA OF LYNNVILLE & SCHOONGEZIGHT				
		R	R	
12.12.1 Social Events and Non-Political meetings				
	Monday to Sunday			
- During the morning	09h00 - 13h00	556.20	589.55	
- During the afternoon	14h00 - 18h00	556.20	589.55	
- During the evening until 24h00	19h00 - 24h00	729.00	772.75	
- During the Afternoon and evening	14h00 - 24h00	950.40	1,007.40	
- During the evening until 01h00	19h00 - 01h00	950.40	1,007.40	
- During the evening until 02h00	19h00 - 02h00	1,128.60	1,196.30	
12.12.2 Sporting Purposes	Monday to Sunday			
- Any purpose	Per occasion	324.00	343.45	
12.12.3 Party - Political Meetings	Monday to Sunday			
a) Per Meeting	Not exceeding 6 hours	729.00	772.75	
b) Deposit to cover possible damage	Per occasion	729.00	772.75	
12.12.4 Church Services	Monday to Sunday			
- Per Service	Not exceeding 6 hours	540.00	572.40	
12.12.5 Dramatic Performances, Concerts, Recitals and Dances:				
1. Professionals, Groups, Associations and Persons:	Monday to Sunday			
a) During the evening (Per performance)	19h00 - 24h00	1,344.60	1,425.30	
b) During the afternoon (Per Performance)	14h00 - 18h00	988.20	1,047.50	
c) During the morning (Per performance)	09h00 - 13h00	815.40	864.30	
12.12.6 Amateur, Educational, Religious, Welfare				
Organizations and Persons	Monday to Sunday			
a) During the evening (Per performance)	19h00 - 24h00	831.60	881.50	
b) During the afternoon (Per performance)	14h00 - 18h00	675.00	715.50	

c) During the morning (Per performance)	09h00 - 13h00	502.20	532.35
12.12.7 Rehearsals	Monday to Sunday		
a) During the evening (Per Rehearsal)	19h00 - 24h00	340.20	360.60
b) During the afternoon (Per Rehearsal)	14h00 - 18h00	183.60	194.60
c) During the Morning (Per Rehearsal)	09h00 - 13h00	183.60	194.60
12.12.8 Sound System	Monday to Sunday		
a) Mixing desk	19h00 - 24h00	556.20	589.55
b) 2 x Loudspeakers	14h00 - 18h00	151.20	160.25
c) Microphones	09h00 - 13h00	31.30	33.20

Note: VAT is not included in these tariffs, which should be added.

CATEGORIES:	DESCRIPTION:	6%	
		2015/2016	2016/2017
		R	R
Adults - Within the Municipal area:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Per Book Application, per Loan period	0.80	0.85
Issuing of Magazines	Per Magazine, per loan period (14)	0.80	0.85
User Book Card	For 60 Books	37.80	40.05
Fines for Late (Overdue) books	Per Item, per Week	2.50	2.65
Maximum Fine for overdue Books	For every book issued	124.20	131.65
Lost library Card - Computer	Per Card lost	51.85	54.95
Deposit for visitors	Per Book Application	112.00	118.70
Children under the 18 Years of Age:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Free	0.00	0.00
Issuing of Magazines	Free	0.00	0.00
Fines for Late (Overdue) books	Per Item, per Week	2.50	2.65
Maximum Fine for overdue Books	For every book issued	124.20	131.65
Lost library card - Computer	Per Card lost	51.85	54.95
Photocopies: A4	Per copy made	0.90	0.95
Photocopies: A3	Per copy made	1.80	1.90
Deposit for visitors	Per Book Application	50.00	53.00
Pensioners: 60 Years and older, within Municipal area:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Free	0.00	0.00
Issuing of Magazines	Free	0.00	0.00
Fines for Late (Overdue) books	Per Item, per Week	2.50	2.65
Maximum Fine for overdue Books	For every book issued	124.20	131.65
Lost library card - Computer	Per Card lost	51.85	54.95
Photocopies: A4	Per copy made	0.90	0.95
Photocopies: A3	Per copy made	1.80	1.90
Deposit for visitors	Per Book Application	50.00	53.00
Adults : Outside Municipal Area:			
All Persons	Membership Fee	77.75	82.40
All Persons	Refundable Book Deposit	51.85	54.95
Visitors-Deposit payable	Renewable after 3 months	120.95	128.20
Tariffs payable by all Library members:			
- Book request	Special Request - Levy	18.45	19.55
- Book request	Inter - Library loan	69.10	73.25
- Duplicate library pocket	Issue of duplicate	5.00	5.30
Reservation System:			
- Per Member	Membership fee	51.85	54.95
- Per Member	Per book reserved	2.00	2.10
Other Services:			
- Internet	15 minutes	0.00	0.00
- Email	15 minutes	0.00	0.00
- Email	Receive - A4	0.00	0.00
- Email	Send - A4	0.00	0.00
- Scanning	Page - A4	0.00	0.00
- Scanning	Page - A5	0.00	0.00
- Faxes	A 4 Page-Received	3.50	3.70
- Faxes	A 4 Page-Sent	4.50	4.75
- Faxes	1x A4 Page-Sending outside SA	12.40	13.15
Use of computers			
- Students	Per hour or part	0.00	0.00
- Adults	Per hour or part	0.00	0.00

- Printing	Per A4 page	1.80	1.90
- Colour Printing	Per A4 page	4.50	4.75
- Photostats	A4 size	0.90	0.95
- Photostats	A3 size	1.80	1.90
Use of student facilities in study area (All Libraries):			
- Morning session	08h30 - 13h00	0.80	0.85
- Afternoon session	13h30 - 17h30	0.80	0.85
Book Donations:			
- Per item	Per Book	1.80	1.90
- Per item	Per Magazine	0.50	0.55

Note: VAT is not included in the Above-Mentioned tariffs, and should be added.

14. SPORTS FACILITIES - Rentals		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
Residents of Emalahleni - Sport Stadiums:			
1. Festivals - Musical and others	Rental - Per occasion	34,560.00	36,633.60
	Breakage fee (Refundable)	34,560.00	36,633.60
2. Professional Sport	Per occasion	4,773.60	5,060.00
	Breakage fee (Refundable)	4,773.60	5,060.00
3. Amateur sports	Per Occasion	459.00	486.55
	Breakage fee (Refundable)	918.00	973.10
4. Religious gatherings	Per Gathering	918.00	973.10
	Breakage fee - Per Occasion	918.00	973.10
5. Schools in the formal sector, as well as registered National Government	Per Occasion	918.00	973.10
	Breakage fee (Refundable)	918.00	973.10

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

Note: A Breakage Deposit must be paid by every Lessee of the Stadium, which will be refunded after the event, and after deduction

15. CEMETERY TARIFFS (Including VAT):		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
15.1 Persons resident within the Municipality at time of death:			
15.1.1 Joubertsrust, PRMP, Kwamthunzi Vilakazi, Pine Ridge, Coovadia and Ga-Nala:			
- Opening and closing of grave	1. An Adult (Single Interment)	750.60	795.65
	2. A Child (Single Interment)	502.20	532.35
15.1 Persons resident outside the Municipality, at time of death:			
15.1.1 Joubertsrust, PRMP, Kwamthunzi Vilakazi, Pine Ridge, Coovadia and Ga-Nala:			
- Opening and closing of grave	1. An Adult (Single Interment)	3,375.00	3,577.50
	2. A Child (Single Interment)	3,375.00	3,577.50
15.1.2 Khutsong, Manyosi, Phola, Kromdraai, and Thubelihle (Inside Municipal area):			
- Opening and closing of grave	1. An Adult (Single Interment)	367.20	389.25
	2. A Child (Single Interment)	199.80	211.80
15.1.2 Khutsong, Manyosi, Phola, Kromdraai, and Thubelihle (Outside Municipal area):			
- Opening and closing of grave	1. An Adult (Single Interment)	3,375.00	3,577.50
	2. A Child (Single Interment)	3,375.00	3,577.50
15.2 Purchase of rights to private grave	1. Plots	3,375.00	3,577.50
15.2 Purchase of rights to private grave	1. Plots	6,669.00	7,069.15
	1. Exhumation of body	3,024.00	3,205.45
15.3 Other charges (Inside Municipal area)	2. Re-Internment of body	3,024.00	3,205.45
	3. Wall of Remembrance (Ga-Nala)	988.20	1,047.50
15.3 Other charges (Outside Municipal area)	1. Exhumation of body	3,024.00	3,205.45
	2. Re-Internment of body	6,048.00	6,410.90
	3. Wall of Remembrance (Ga-Nala)	1,339.20	1,419.55
15.4 Implementation:			
1. A newly born infant and its mother may be buried in one coffin at a single fee in terms of item (1) or (2), above.			
2. A person shall be deemed to have been resident within the municipality, if he/ she at time of death, ordinarily resided within the municipality or was			
3. Reservation of graves shall only be allowed in the case of a first burial, in which case only one grave adjacent can be reserved.			
4. Every application for interment shall be submitted eight (8) working hours before such interment.			

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

CATEGORIES:	DESCRIPTION:	6%	
		2015/2016	2016/2017
		R	R
16.1 Cosmos Medical Centre	Erven 142, 143 and 144 - Per month	199.80	211.80
16.2 Civic Centre and Stand 1264, Extention 8, Witbank	Per month per vehicle	199.80	211.80
	30 Minutes Parking	264.60	280.50
16.3 Daily Parking	60 Minutes Parking	675.00	715.50
	Per 30 Minutes, thereafter	264.60	280.50
	Week: 08h00 - 17h00		
16.4 Parking Times	Saturdays: 08h00 - 13h00	N/A	N/A
	Sundays: Public Holidays	N/A	N/A

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

CATEGORIES:	DESCRIPTION:	6%	
		2015/2016	2016/2017
		R	R
	1. Eskom (Ptn 9 of Joubertsrust)	8,515.80	9,026.75
17.1 Basic Levies	2. Owner of erf 4770, Ext 6	11,178.00	11,848.70
	3. Ferrometals (Ptn 9 of the farm	82,522.80	87,474.15
	4. Other owners (m³)	0.85	0.90
17.2 Railway services line charges for maintenance for all users - calculated in accordance with the following formula:			
Cost of railway service lines for the year concerned X 1	Total number of trucks of individual owners for the year		
	Total number of trucks of all owners serviced for year		

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

Annexure “G”

Summary of the Operational Budget 2016/2017

SUMMARY DRAFT OPERATIONAL BUDGET FOR THE 2016/2017 FINANCIAL YEAR

Annexure 9

	EMALAHLENI COUNCIL SUMMARY	
	EXPENDITURE	
	EMPLOYEE/COUNCILLORS RELATED COST	
	EMPLOYEE SALARIES AND ALLOWANCES	
1000/00/1/01/0002	ALLOWANCES - COURT ATTENDANCE	1 541
1000/00/1/01/0005	ALLOWANCES - STAND BY	25 327 872
1000/00/1/01/0006	ALLOWANCES - TELEPHONE	2 277 469
1000/00/1/01/0007	ALLOWANCES - TOOLS	1 798
1000/00/1/01/0008	ALLOWANCES - TRANSPORT	40 433 824
1000/00/1/01/1000	EXTENDED PUBLIC WORKS PROGRAMME	17 918
1000/00/1/01/3300	LEAVE BONUSES	30 706 720
1000/00/1/01/4200	OVERTIME	47 923 997
1000/00/1/01/5100	REMUNERATION	368 323 989
1000/00/1/01/5300	STIPENDS	2 703 568
1000/00/1/01/5400	SUBSIDIES - HOUSING	3 455 427
1000/00/1/01/5401	SUBSIDIES - INSURANCE	21 150
1000/00/1/01/5402	SUBSIDIES - MOTOR VEHICLE LOANS	175 149
	SUB-TOTAL EMPLOYEE SALARIES & ALLOW	521 370 422
	EMPLOYEE SOCIAL CONTRIBUTIONS	
1000/00/1/02/0600	CONTRIBUTION - GROUP INSURANCE	1 147 704
1000/00/1/02/0601	CONTRIBUTION - MEDICAL SCHEMES	44 271 478
1000/00/1/02/0602	CONTRIBUTION - PENSION FUND	82 978 291
	SUB-TOTAL EMPLOYEE SOCIAL CONTR	128 397 473
	RENUMERATION OF COUNCILLORS	
1000/00/1/03/0001	ALLOWANCES - CELLPHONE	1 339 726
1000/00/1/03/0002	ALLOWANCES - COUNCILLORS	11 757 644
1000/00/1/03/0004	ALLOWANCES - HOUSING	128 400
1000/00/1/03/0005	ALLOWANCES - MAYORAL COMMITTEE MEMBERS	3 928 045
1000/00/1/03/0006	ALLOWANCES - MEDICAL AID	88 219
1000/00/1/03/0008	ALLOWANCES - TRAVELLING	5 529 627
1000/00/1/03/4500	PENSION FUND CONTRIBUTION-COUNCILLORS	2 200 328
	SUB-TOTAL RENUMERATION OF COUNCILLORS	24 971 989
	TOTAL EMPLOYEE/COUNCILLORS COST	674 739 884
	GENERAL EXPENDITURE	
	GENERAL EXPEND - DEPARTMENTS	
1000/00/1/05/0001	ADVERTISEMENTS	833 998
1000/00/1/05/0002	AID - FUNCTIONS & RECEPTIONS	98 151
1000/00/1/05/0010	AIDS/HIV CAMPAIGN	260 000

1000/00/1/05/0200	ANNUAL REPORT	122 402
1000/00/1/05/0530	CLEANSING OF CITY	1 081 600
1000/00/1/05/0540	COMMUNITY AWARENESS CAMPAIGNS	195 041
1000/00/1/05/0550	COMMISSION-PREPAID	5 683 673
1000/00/1/05/0590	COMMUNITY PARTICIPATION	3 870 488
1000/00/1/05/0593	CO-ORDINATION COSTS	5 772
1000/00/1/05/0600	CAPACITY BUILDING	167 473
1000/00/1/05/0601	CARING FOR ANIMALS	17 320
1000/00/1/05/0602	CATALOGUING AGREEMENTS	5 905
1000/00/1/05/0603	COMPUTERISED AGREEMENTS	169 843
1000/00/1/05/0604	CONTRIBUTION-INDUSTRIAL COUNCIL	116 334
1000/00/1/05/0607	CREATION-NEW JOBS	57 737
1000/00/1/05/0608	S.M.M.E.'S	3 464
1000/00/1/05/0900	DATA COMMUNICATIONS	1 123 153
1000/00/1/05/0902	DUST BINS/REFUSE BAGS-PURCHASES	35 680
1000/00/1/05/0905	DRUGS ABUSE CAMPAIGNS (NDM PROJECT)	120 000
1000/00/1/05/1200	EDUCATIONAL ACTIVITIES	5 777
1000/00/1/05/1201	ELECTION EXPENSES	10 393
1000/00/1/05/1202	EMPLOYEE ASSISTANCE PROGRAM	23 094
1000/00/1/05/1203	ENTERTAINMENT-GENERAL	68 592
1000/00/1/05/1204	EMERGENCY EXPENDITURE	115 472
1000/00/1/05/1300	EMERGENCY WATER SUPPLY	1 558 753
1000/00/1/05/1500	FERTILIZER	43 879
1000/00/1/05/1501	FIRE FIGHTING CONSUMABLES	112 486
1000/00/1/05/1502	FUEL & OIL	10 188 336
1000/00/1/05/1505	FUNCTION: MAYORAL AWARDS	728 000
1000/00/1/05/1800	GROUNDS & TERRAIN	401 180
1000/00/1/05/2100	HAND BOOKS	70 658
1000/00/1/05/2101	HAWKERS: PRINTING & STATIONERY	5 772
1000/00/1/05/2401	IDP EXPENDITURE	80 831
1000/00/1/05/2403	INVENTORY ITEMS: TOOLS FURN.& EQUIP.	1 274 928
1000/00/1/05/2450	INTERNATIONAL RELATIONS	500 000
1000/00/1/05/2550	ITC - CREDIT BURO	514 089
1000/00/1/05/3100	LAND AUDIT (NDM FUNDED PROJECT)	100 000
1000/00/1/05/3300	LAUNDRY	69 284
1000/00/1/05/3301	LEGAL COSTS	1 732 055
1000/00/1/05/3303	LICENSES - MOTOR VEHICLES	967 872
1000/00/1/05/3304	LICENSES - MUSIC RIGHTS	5 600
1000/00/1/05/3306	LONG SERVICE ALLOWANCE	115 472
1000/00/1/05/3307	LOST BOOKS - REGIONAL LIBRARY	6 260
1000/00/1/05/3450	MAYORAL GAMES	500 000
1000/00/1/05/3600	MAGAZINES & BOOKS	54 951
1000/00/1/05/3601	MANAGEMENT: LAND FILL SITE	4 041 574
1000/00/1/05/3602	MARKETING	86 605
1000/00/1/05/3604	MATERIALS AND PROVISIONS	8 218 377
1000/00/1/05/3605	MEDICAL SERVICES	64 662
1000/00/1/05/3606	MEDICAL SUPPLIES	37 270
1000/00/1/05/3607	MEMBERSHIP / SUBSCRIPTION FEES	2 395 909
1000/00/1/05/3608	METER READINGS	4 551 985
1000/00/1/05/3630	MONITORING - CUT OFFS	791 107
1000/00/1/05/3640	MONITORING - METER READING CONTRACTOR	1 502 367
1000/00/1/05/3645	MORAL REGENERATION	104 000
1000/00/1/05/3648	M S I G EXPENDITURE	957 000
1000/00/1/05/3650	MUNADMIN SOFTWARE	230 079
1000/00/1/05/3675	MUNICIPAL IMBIZO	173 211

1000/00/1/05/3700	NATIONAL DAY CELEBRATIONS	115 472
1000/00/1/05/3800	NEIGHBOURHOOD DEV PARTNERSHIP	1 800 000
1000/00/1/05/3900	NOISE CONTROL	2 309
1000/00/1/05/4200	OCCUPATIONAL HEALTH AND SAFETY	46 189
1000/00/1/05/4201	OPERATORS REG. VEHICLES	11 548
1000/00/1/05/4250	ORDERS - STATIONERY	18 360
1000/00/1/05/4501	PAUPER BURIALS	46 189
1000/00/1/05/4503	PAYMENTS - POND SPCA KRIEL	30 202
1000/00/1/05/4504	PLANTS TREES & SEEDS	155 392
1000/00/1/05/4505	POSTAGE & TELEGRAMS	1 695 151
1000/00/1/05/4506	PRINTING AND STATIONERY	3 696 117
1000/00/1/05/4507	PUBLICITY	215 706
1000/00/1/05/4509	PERFORMANCE :INCENTIVE	750 578
1000/00/1/05/4600	PUBLIC TRANSPORT:WARD COMMITTEE MEMBERS	46 188
1000/00/1/05/5100	LICENSES - RADIO'S & SUNDRIES	164 355
1000/00/1/05/5102	RECONNECTIONS	5 308 309
1000/00/1/05/5103	RECREATION PROGRAMS	23 328
1000/00/1/05/5104	REMOVAL - CAR WRECKS & REFUSE	5 772
1000/00/1/05/5105	REMOVAL CHARGES - EMPLOYEES	3 464
1000/00/1/05/5106	RENTAL - BUILDINGS AND GROUNDS	256 282
1000/00/1/05/5107	RENTAL - MACHINERY AND EQUIPMENT	6 147 908
1000/00/1/05/5110	RENTAL - PRIVATE VEHICLES	1 662 663
1000/00/1/05/5112	RENTAL - OFFICE MACHINERY	3 505 113
1000/00/1/05/5120	RENTAL - TABLETS	184 756
1000/00/1/05/5150	RENTAL - TRANSFORMERS	577 367
1000/00/1/05/5250	RISK MANAGEMENT ACTIVITIES	56 000
1000/00/1/05/5275	RISK MANAGEMENT COMMITTEE	16 800
1000/00/1/05/5300	ROAD SAFETY	977 500
1000/00/1/05/5310	SCM/DEBTORS VER.SYSTEM (NDM FUNDED)	756 000
1000/00/1/05/5325	SPECIAL HUMAN SETTLEMENT PROJECTS	1 120 000
1000/00/1/05/5350	SPECIAL OUTREACH PROGRAMS:MAJOR	23 094
1000/00/1/05/5375	STRATEGIC PLAN	173 210
1000/00/1/05/5401	SEPTIC TANK SERVICES	248 265
1000/00/1/05/5403	SOFTWARE LICENCES	1 190 462
1000/00/1/05/5404	SQUATTER CONTROL	57 736
1000/00/1/05/5405	STATIONERY - DRAWING OFFICE	11 548
1000/00/1/05/5406	STATIONERY - PLAN REPRODUCTION	19 745
1000/00/1/05/5408	SURVEY COST	103 926
1000/00/1/05/5409	SUNDY EXPENDITURE	34 642
1000/00/1/05/5700	TELEPHONE SERVICES	4 720 347
1000/00/1/05/5701	TOP SOIL PURCHASES	28 888
1000/00/1/05/5702	TOURISM - COUNCIL CONTRIBUTION	577
1000/00/1/05/5703	TRAINING FEES	1 863 999
1000/00/1/05/5705	TRAVEL/SUBS. EXP. & DEL. COSTS	2 182 725
1000/00/1/05/5707	TYRES	1 922 239
1000/00/1/05/5708	TRANSPORT - RURAL WATER SUPPLY	9 496 166
1000/00/1/05/5800	TRANSVERSAL SERVICES	1 040 000
1000/00/1/05/6000	UNEMPLOYMENT INSURANCE FUND (U.I.F.)	2 731 960
1000/00/1/05/6001	UNIFORMS & PROTECTIVE CLOTHING	2 375 969
1000/00/1/05/6300	VEHICLE TRACKING	176 369
1000/00/1/05/6550	WARD BASED DRIVEN PROJECTS	57 737
1000/00/1/05/6600	WARD COMMITTEES - ASSISTANCE	149 145
1000/00/1/05/6602	WATER RESEARCH FUND	981 525
1000/00/1/05/6603	WATER RESOURCE MANAGEMENT	346 421
1000/00/1/05/6700	WELLNESS CENTRE	374 236

1000/00/1/05/7110	YOUTH DEVELOPMENT	404 167
	SUB-TOTAL GEN EXPEN DEPARTMENTS	116 486 030
	GENERAL EXPEND - FIN SERVICES	
1000/00/1/06/0001	AUDIT FEES	4 325 903
1000/00/1/06/0300	BANK CHARGES	6 104 299
1000/00/1/06/1801	GRANTS ALLOCATED: POOR / NEEDY	35 929 454
1000/00/1/06/2400	INSURANCE	13 321 746
1000/00/1/06/2401	INTEREST: ESCOM ACCOUNT	60 503 405
1000/00/1/06/2404	INTEREST: EXTERNAL LOANS	12 214 800
1000/00/1/06/5400	SKILLS DEVELOPMENT LEVY	2 692 843
1000/00/1/06/5401	SMALL DIFFERENCES ACCOUNT	20
1000/00/1/06/5402	SUBSIDY: ASSESSMENT RATES	304 200
1000/00/1/06/6300	VALUATION COSTS - ASSESSMENT RATES	3 374 592
1000/00/1/06/6302	VALUATION COSTS - PROPERTIES SOLD	46 188
1000/00/1/06/6305	VALUATION COSTS - AERIAL PHOTO'S	428 406
	SUB-TOTAL GENERAL EXPEND FIN SERVICES	139 245 856
	GENERAL EXPEND - BULK PURCHASE	
1000/00/1/07/0300	BULK PURCHASE - ELECTRICITY	876 981 394
1000/00/1/07/0301	BULK PURCHASE - WATER	72 468 744
	SUB-TOTAL GEN EXPEN BULK PURCHASE	949 450 138
	GENERAL EXPEND - CONTRACTED SERVICES	
1000/00/1/08/0002	ANALYSIS - COSTS	9 456 023
1000/00/1/08/0600	CASH PROTECTION SERVICES	226 199
1000/00/1/08/0601	CLEANSING SERVICES	3 464
1000/00/1/08/0602	COLLECTION FEES	24 481
1000/00/1/08/1000	DEBT COLLECTION FEES	2 755 920
1000/00/1/08/4500	PROFESSIONAL SERVICES	11 841 566
1000/00/1/08/5400	SECURITY SERVICES PRIVATE	9 448 858
	SUB-TOTAL GENERAL EXPEN - CONTRACT SERV	33 756 511
	LOSS ON THE SALE OF ASSETS	
	SUB-TOTAL LOSS ON THE SALE OF ASSETS	
	TOTAL GENERAL EXPENDITURE	1 238 938 535
	REPAIR AND MAINTENANCE	
1000/00/1/10/0050	AIR CONDITIONER	560 486
1000/00/1/10/0100	AIR MONITORING STATION	23 094
1000/00/1/10/0301	BOOKS	16 661
1000/00/1/10/0302	BUILDINGS	2 920 554
1000/00/1/10/0305	BUILDINGS - GA-NALA	62 487
1000/00/1/10/0310	BUILDINGS - OGIES	25 043
1000/00/1/10/0350	BOREHOLE AND JOJO TANKS MAINTENANCE	712 425

1000/00/1/10/0400	BULK WATER MAINTENANCE	1 628 083
1000/00/1/10/0550	CLEANING OF COUNCIL STANDS	28 868
1000/00/1/10/0600	CLEANSING DEPOT	62 468
1000/00/1/10/0601	CLEARING OF SEWER MAINS	790 738
1000/00/1/10/0602	COMPUTERS-PC & TERMINALS	1 906 840
1000/00/1/10/0700	CONNECTION METERS_WATER/ELECTRICITY	3 272 059
1000/00/1/10/0900	DAM INSPECTION MAINTENANCE	407 020
1000/00/1/10/0901	DUMPING SITES	46 189
1000/00/1/10/0903	DWELLINGS	57 737
1000/00/1/10/1100	ELECTRICITY MAINTENANCE	15 293 237
1000/00/1/10/1200	ELECTRICAL SERVICES	23 094
1000/00/1/10/1201	ELECTRICITY RETICULATION	23 513 038
1000/00/1/10/1300	EXTENDED PUBLIC WORKS PROGRAMME	1 378 000
1000/00/1/10/1500	FENCING & EQUIPMENT	626 098
1000/00/1/10/1502	FIRE FIGHTING TRAILERS	2 448
1000/00/1/10/1503	FLOODLIGHTS	23 094
1000/00/1/10/1504	FURNITURE & EQUIPMENT	98 959
1000/00/1/10/1800	GRAVEL ROADS	1 154 735
1000/00/1/10/1801	GROUNDS & TERRAIN	638 786
1000/00/1/10/1900	HARDWARE & NETWORK SUPPORT	23 094
1000/00/1/10/2000	INTERNET SERVICE PROVIDER	6 421
1000/00/1/10/3300	LAWN MOWERS	217 827
1000/00/1/10/3600	MACHINERY & EQUIPMENT	5 505 918
1000/00/1/10/3601	MAINTENANCE - SECURITY NEEDS	34 642
1000/00/1/10/3603	METERS	1 247 113
1000/00/1/10/3606	MOTOR VEHICLES	10 536 305
1000/00/1/10/3607	MAINTENANCE:IBM CONTRACT	46 188
1000/00/1/10/3608	MAINTENANCE:PRE PAID VENDING CONTRACT	202 847
1000/00/1/10/3609	MAINTENANCE:OTIS ELEVATORS	1 003 431
1000/00/1/10/3610	MAINTENANCE:LONG DROP TOILETS	560 000
1000/00/1/10/3611	MAINTENANCE REGIONAL PARK KWA GUQA EXT 7	3 373
1000/00/1/10/3900	NORMALISATION - ELECTRICITY	1 154 735
1000/00/1/10/4500	PARKS: CONTRACTORS PAYMENTS	821 949
1000/00/1/10/5100	RADIO COMMUNICATION	245 186
1000/00/1/10/5103	REFUSE DUMP REMOVALS - RIETSPRUIT SKUIF	381 063
1000/00/1/10/5104	REPLACEMENT CROCKERY	1 155
1000/00/1/10/5105	RESERVOIRS	803 880
1000/00/1/10/5107	ROAD MARKING	244 007
1000/00/1/10/5108	ROADS: CONTRACTORS PAYMENTS	173 211
1000/00/1/10/5109	ROBOTS	1 866 052
1000/00/1/10/5300	SEWERAGE - BULK MAINTENANCE	2 309 470
1000/00/1/10/5400	SEWERAGE - RETICULATION	11 864 581
1000/00/1/10/5401	SEWERAGE - TREATMENT SPILLAGE	1 576 159
1000/00/1/10/5403	SIDEWALKS	454 966
1000/00/1/10/5404	STORMWATER	1 224 020
1000/00/1/10/5405	STREET NAME PLATES	115 472
1000/00/1/10/5406	SWEEPING OF STREETS: CONTRACTORS PAYMENT	292 840
1000/00/1/10/5407	SWEEPING OF STREETS	65 472
1000/00/1/10/5700	TARRED ROADS - POTHOLEs	9 610 784
1000/00/1/10/5701	TARRED ROADS - RESEALING	2 146 578
1000/00/1/10/5702	TELEMETRIC SYSTEM	1 561 755
1000/00/1/10/5703	TELEPHONE EXCHANGE	562 432
1000/00/1/10/5704	TENNIS COURTS	34 642
1000/00/1/10/5705	TERRAIN LIGHTS - TARMAC	91 801
1000/00/1/10/5706	TOOLS & EQUIPMENT	1 411 821

1000/00/1/10/5707	TOWN PLANNING	1 154 735
1000/00/1/10/5708	TRAFFIC SIGNS	250 249
1000/00/1/10/5715	TRAILERS/CARAVAN	17 320
1000/00/1/10/6300	VENUS MAINTENANCE	1 760 663
1000/00/1/10/6500	WEBSITE HOSTING	1 000
1000/00/1/10/6590	WATER RETICULATION	14 896 551
1000/00/1/10/6601	WORKSHOP EXPENSES	115 472
	TOTAL REPAIR AND MAINTENACE	131 869 421
	INTER-DEPARTMENTAL CHARGES	
1000/00/1/11/0002	ASSESSMENT RATES - DEPARTMENTAL	1 330 938
1000/00/1/11/1200	ELECTRICITY - DEPARTMENTAL	41 503 099
1000/00/1/11/5100	REFUSE REMOVAL - DEPARTMENTAL	684 096
1000/00/1/11/5400	SEWERAGE - DEPARTMENTAL	151 705
1000/00/1/11/6600	WATER - DEPARTMENTAL	1 504 808
	TOTAL INTER-DEPARTMENTAL CHARGES	45 174 646
	DEPRECIATION	
1000/00/1/12/0600	DEPRECIATION ON ASSETS	167 500 000
	SUBTOTAL-DEPRECIATION	167 500 000
	CONTRIBUTIONS TO PROVISIONS	
1000/00/1/13/0600	CONTR - PROVISION FOR BAD DEBTS	433 566 173
1000/00/1/13/0601	CONTR - PROVISION FOR LEAVE	5 000 000
1000/00/1/13/0602	CONTR - PROVISION BURSARY FUND MAYOR	1 000 000
1000/00/1/13/0610	CONTR - PROVISION STUDY BURSARY EMPLOYEE	100 000
	SUB-TOTAL CONTRIBUTIONS TO PROVISIONS	439 666 173
	CONTRIBUTIONS FROM PROVISIONS	
	SUB-TOTAL CONTRIBUTIONS FROM PROV	
	TOTAL EXPENDITURE (GROSS)	2 697 888 659
	LESS : AMOUNTS CHARGED OUT	
	SUB-TOTAL AMOUNTS CHARGED OUT	
	TOTAL EXPENDITURE (NETT)	2 697 888 659
	OPERATING INCOME GENERATED	
	USER/LEVIED CHARGES	
1000/00/2/21/0001	ASSESSMENT RATES - KRIEL	(41 752 567)
1000/00/2/21/0002	ASSESSMENT RATES - OGIES / PHOLA	(20 798 020)
1000/00/2/21/0003	ASSESSMENT RATES - WILGE / KENDAL	(4 754 498)
1000/00/2/21/0004	ASSESSMENT RATES - WITBANK FARM AREAS	(51 710 239)

1000/00/2/21/0005	ASSESSMENT RATES - WITBANK EAST	(463 581 456)
1000/00/2/21/0006	ASSESSMENT RATES - WITBANK WEST	(86 273 548)
1000/00/2/21/1200	ELEC. BASIC LEVIES - BULK - KRIEL	(48 228)
1000/00/2/21/1201	ELEC. BASIC LEVIES - BUSINESS - OGIES	(2 059 342)
1000/00/2/21/1205	ELEC. BAS LEVIES - BUS 80A S/PH - KRIEL	(192 913)
1000/00/2/21/1206	ELEC. BASIC LEVIES - BUSIN 0 - 25 KVA	(32 960 855)
1000/00/2/21/1207	ELEC. BASIC LEVIES - BUSIN 26 - 50 KVA	(28 937)
1000/00/2/21/1208	ELEC. BASIC LEVIES - BUS 51 - 100 KVA	(18 749 432)
1000/00/2/21/1210	ELEC. BASIC LEVIES - DOMESTIC - KRIEL	(4 117 985)
1000/00/2/21/1212	ELEC. BASIC LEVIES - DOMESTIC (203)	(157 690 572)
1000/00/2/21/1214	ELEC. BASIC LEVIES - INDUSTRIAL 22 KV	(6 737 755)
1000/00/2/21/1217	ELEC. BASIC LEVIES - UNDEV BUS. - KRIEL	(89 316)
1000/00/2/21/1218	ELEC. BASIC LEVIES - UNDEV PROP. (211)	(7 039 571)
1000/00/2/21/1219	ELEC. BASIC LEVIES - UNDEV RES. - KRIEL	(83 489)
1000/00/2/21/1220	ELECTRICITY SALES-BULK:KRIEL	(4 033 165)
1000/00/2/21/1222	ELECTRICITY SALES-BUSS:KRIEL	(3 779 900)
1000/00/2/21/1224	ELECTRICITY SALES-BUSS:OGIES	(3 718 736)
1000/00/2/21/1225	ELECTRICITY SALES-BUSS:WITBANK (532)	(51 024 318)
1000/00/2/21/1226	ELECTRICITY SALES-BUSS:220-380 KVA	(34 825 104)
1000/00/2/21/1227	ELECTRICITY SALES-BUSS:220-380 KWH	(129 609 609)
1000/00/2/21/1228	ELECTRICITY SALES-DOMESTIC	(20 996 738)
1000/00/2/21/1229	ELECTRICITY SALES-DOMESTIC:KRIEL	(27 912 979)
1000/00/2/21/1230	ELECTRICITY SALES-DOMESTIC:OGIES	(20 564 430)
1000/00/2/21/1232	ELECTRICITY SALES-INDUST:22KV-KVA	(156 548 036)
1000/00/2/21/1233	ELECTRICITY SALES-INDUST:6.6 KV-KWH	(100 053 841)
1000/00/2/21/1234	ELECTRICITY SALES-INDUSTRIES:6.6 KVA	(60 507 052)
1000/00/2/21/1235	ELECTRICITY SALES-KVA:KRIEL	(1 046 910)
1000/00/2/21/1236	ELECTRICITY SALES-KWAGUQA:BUSS.(541)	(5 686 386)
1000/00/2/21/1237	ELECTRICITY SALES-KWAGUQA:DOMESTIC(540)	(42 681 982)
1000/00/2/21/1238	ELECTRICITY SALES-SCHOONGEZICHT (551)	(17 525)
1000/00/2/21/1240	ELECTRICITY SALES-VANTRA	(13 582 698)
1000/00/2/21/5100	REFUSE-BUSINESS:KRIEL	(298 572)
1000/00/2/21/5102	REFUSE - BUSINESS - OGIES	(80 576)
1000/00/2/21/5103	REFUSE - DOMESTIC - KRIEL	(7 898 446)
1000/00/2/21/5104	REFUSE - DOMESTIC - OGIES	(5 372 441)
1000/00/2/21/5105	REFUSE - RIETSPRUIT	(11 186)
1000/00/2/21/5106	REFUSE - THUBELIHLIE KRIEL	(480 729)
1000/00/2/21/5107	REFUSE FEES - BUSINESS 3X (802)	(6 116 938)
1000/00/2/21/5108	REFUSE FEES - BUSINESS 5X (803)	(503 602)
1000/00/2/21/5109	REFUSE FEES - DOMESTIC (801)	(71 421 406)
1000/00/2/21/5110	REFUSE FEES - MASS REMOVAL (804 + 5)	(9 285 434)
1000/00/2/21/5400	SEWERAGE - ADDITIONAL - BUSINESS: KRIEL	(708 269)
1000/00/2/21/5401	SEWERAGE - ADDITIONAL - BUSINESS: OGIES	(192 944)
1000/00/2/21/5402	SEWERAGE - ADDITIONAL - DOMESTIC: KRIEL	(6 213 146)
1000/00/2/21/5403	SEWERAGE - ADDITIONAL - DOMESTIC: OGIES	(5 740 704)
1000/00/2/21/5405	SEWERAGE - ADDITIONAL - RIETSPRUIT	(1 713 212)
1000/00/2/21/5407	SEWERAGE - ADDITIONAL - STATE: KRIEL	(1 773)
1000/00/2/21/5419	SEWERAGE FEES - ADDITIONAL (651)	(72 214 162)
1000/00/2/21/5420	SEWERAGE FEES - ADDITIONAL: BUSINESS	(23 011 059)
1000/00/2/21/5421	SEWERAGE FEES - BASIC	(38 005 415)
1000/00/2/21/6600	WATER - BASIC LEVIES - BUSINESS - KRIEL	(515 047)
1000/00/2/21/6601	WATER - BASIC LEVIES - BUSINESS - OGIES	(221 497)
1000/00/2/21/6602	WATER - BASIC LEVIES - BUSINESS (403)	(8 652 712)
1000/00/2/21/6604	WATER - BASIC LEVIES - UNDEV. PROP.	(6 735 536)
1000/00/2/21/6605	WATER - BASIC LEVIES - UNDEV.PROP- OGIES	(420 311)

1000/00/2/21/6606	WATER - BASIC LEVIES - UNMETERED - OGIES	(24 129)
1000/00/2/21/6607	WATER SALES - BUSINESS - KRIEL	(1 548 241)
1000/00/2/21/6608	WATER SALES - BUSINESS - KWAGUQA	(3 731 614)
1000/00/2/21/6609	WATER SALES - BUSINESS - OGIES	(610 818)
1000/00/2/21/6611	WATER SALES - BUSINESS (703)	(68 764 488)
1000/00/2/21/6612	WATER SALES - DOMESTIC - KRIEL	(12 457 547)
1000/00/2/21/6613	WATER SALES - DOMESTIC - OGIES	(10 051 994)
1000/00/2/21/6615	WATER SALES - DOMESTIC (702)	(142 111 478)
1000/00/2/21/6616	WATER SALES - DOMESTIC KWA UNMETERED	(61 893 206)
1000/00/2/21/6617	WATER SALES - DOMESTIC KWAGUQA (711)	(47 771 663)
1000/00/2/21/6619	WATER SALES - FLATS (707)	(12 392 161)
1000/00/2/21/6621	WATER SALES - RAW WATER: PRIVATE	(1 177 044)
1000/00/2/21/6622	WATER SALES - RIETSPRUIT WATER	(6 209 256)
1000/00/2/21/6623	WATER SALES - UNMETERED - THUBELIHLE	(4 723)
	SUB-TOTAL USER/LEVIED CHARGES	(2 209 821 611)
	TARIFF CHARGES LEVIED	
	SUB-TOTAL TARIFF CHARGES LEVIED	
	TARIFF CHARGES OTHER	
1000/00/2/23/0002	ADMIS.FEES-CARS:RESORT	(543 234)
1000/00/2/23/0006	AMENDMENT SCHEMES	(533 693)
1000/00/2/23/1100	ELECT - TAMPERINGS/ILLEGAL CONNECTIONS	(4 163)
1000/00/2/23/1200	ELEC - METER TESTING	(15 731)
1000/00/2/23/1201	ELEC - NEW CONNECTIONS	(566 237)
1000/00/2/23/1202	ELEC - NEW CONN. - A/HOURS: NO DEPOS.	(6 692)
1000/00/2/23/1204	ELEC - PRE PAID SALES - KWAGUQA	(5 095 026)
1000/00/2/23/1205	ELEC - PRE PAID SALES - N/H KRIEL	(4 403 758)
1000/00/2/23/1206	ELEC - PRE PAID SALES - OGIES	(1 868 949)
1000/00/2/23/1208	ELEC - PRE PAID SALES - WITBANK	(196 373 472)
1000/00/2/23/1209	ELEC - RECONN. FEES - A/HOURS - COMP	(457 866)
1000/00/2/23/1210	ELEC - RECONN. FEES - A/HOURS: DEFUAL	(133 021)
1000/00/2/23/1211	ELEC - RECONNECTION FEES - CABLE DEFAULT	(471 507)
1000/00/2/23/1212	ELEC - RECONNECTION FEES - DEFULTERS	(16 648 758)
1000/00/2/23/1213	ELEC - RECONNECTION FEES - NORMAL	(1 295 050)
1000/00/2/23/1216	ELEC - RECONNECTION CABLE REMOVAL INDIGE	(9 115)
1000/00/2/23/1217	ELEC - RECONNECT COMPL CABLE RIPP NORMAL	(44 368)
1000/00/2/23/1218	ELEC - RECONNECT COMPL CABLE RIPP INDIGE	(9 118)
1000/00/2/23/4200	OTHER - ADMIN LEVY - HOUSING	(1 851)
1000/00/2/23/4203	OTHER - BUILDING PLAN FEES	(1 099 697)
1000/00/2/23/4204	OTHER - CEMETERY FEES	(971 116)
1000/00/2/23/4205	OTHER - CLEARANCE CERTIFICATE - A	(3 740)
1000/00/2/23/4210	OTHER - FEES	(123 073)
1000/00/2/23/4211	OTHER - MONTHLY PARKING	(2 013)
1000/00/2/23/4214	OTHER - SEWERAGE PLAN FEES	(550 201)
1000/00/2/23/4217	OTHER - STRUCTURAL FEES	(281 364)
1000/00/2/23/4218	OTHER - SUNDRY SEARCH FEES	(4 769)
1000/00/2/23/4220	OTHER - TOW-IN & STORAGE FEES	(4 598)
1000/00/2/23/4230	OTHER - RECONNECTION FEE NORMAL INDIGENT	(3 553)
1000/00/2/23/4500	FEES - PARKING METERS	(8 658)
1000/00/2/23/5100	REFUSE - DUMPING FEES	(281 106)
1000/00/2/23/5101	REFUSE - GARDEN REFUSE	(80 079)

1000/00/2/23/5401	SEWERAGE - CONNECTIONS	(222 856)
1000/00/2/23/6601	WATER - NEW CONNECTIONS	(42 030)
1000/00/2/23/6602	WATER - RECONNECTION FEES	(714 621)
1000/00/2/23/6603	WATER - SALES:CONTRACTORS(KWAGUQA)	(5 691)
	SUB-TOTAL: TARIFF CHARGES-OTHER	(232 880 774)
	GOVERNMENT GRANTS AND SUBSIDIES	
1000/00/2/24/1800	GRANTS - NAT.TREASURY (FIN. MAN. GRANT)	(1 810 000)
1000/00/2/24/1850	GRANTS - NEIGHBOURHOOD DEV PARTNERSHIP	(1 800 000)
1000/00/2/24/1860	GRANTS - CAPITAL NEIGHBOOD DEV PARTSHIP	(10 000 000)
1000/00/2/24/2000	GRANTS - NAT.TREASURY:MIG-OPERATIONAL	(6 028 850)
1000/00/2/24/2400	INTER GOV.GRANTS:EQUITABLE SHARES	(256 739 000)
1000/00/2/24/5403	GRANT:DWAF	(55 880 000)
1000/00/2/24/5404	GRANT:MIG	(114 548 150)
1000/00/2/24/5406	GRANT:D M E	(14 464 000)
1000/00/2/24/5408	GRANT:M S I G	(957 000)
	SUB-TOTAL GOVERN GRANTS & SUBSIDIES	(462 227 000)
	FINES	
1000/00/2/25/5700	TRAFFIC FINES	(4 063 212)
	SUB-TOTAL FINES	(4 063 212)
	INTEREST	
1000/00/2/26/2400	INTEREST - ARREAR ACCOUNTS	(86 772 635)
1000/00/2/26/2401	INTEREST - EXTERNAL INVESTMENTS	(566 800)
1000/00/2/26/2408	INTEREST CURRENT ACCOUNT	(140 000)
	SUB-TOTAL INTEREST	(87 479 435)
	RENT FACILITIES AND EQUIPMENT	
1000/00/2/27/4000	RENTALS - CITY HALL	(823 606)
1000/00/2/27/4200	RENTALS - BANQUET HALL	(13 831)
1000/00/2/27/4295	RENTALS - COMMITTEE ROOM 1 & 2	(1 536)
1000/00/2/27/4300	RENTALS - GREEN AND REHEARSEL ROOM	(2 249)
1000/00/2/27/4315	RENTALS - FURNITURE	(591)
1000/00/2/27/4330	RENTALS - THEATRE	(37 282)
1000/00/2/27/5100	RENTALS	(1 311 362)
1000/00/2/27/5101	RENTALS - ADVERTISING SIGNS	(4 561 443)
1000/00/2/27/5104	RENTALS - CAFETERIA	(76 052)
1000/00/2/27/5105	RENTALS - CARAVAN PARK	(7 917)
1000/00/2/27/5106	RENTALS - CHALETS	(106 672)
1000/00/2/27/5107	RENTALS - COLD STORAGE ROOMS	(72 357)
1000/00/2/27/5109	RENTALS - COMPUTER	(73 067)
1000/00/2/27/5110	RENTALS - CONVERTED UNITS	(2 126 841)
1000/00/2/27/5111	RENTALS - COOVADIA	(19 159)
1000/00/2/27/5112	RENTALS - COUNCIL CHAMBERS	(5 680)
1000/00/2/27/5114	RENTALS - FARM PORTION ETC.	(1 529 886)
1000/00/2/27/5115	RENTALS - HANGERS	(181 616)

1000/00/2/27/5118	RENTALS - NASPAL (SITE)	(8 032)
1000/00/2/27/5119	RENTALS - NEON SIGNS	(60 184)
1000/00/2/27/5120	RENTALS - OFFICES	(9 735)
1000/00/2/27/5122	RENTALS - OTHER PROPERTIES	(310 502)
1000/00/2/27/5124	RENTALS - PLOTS	(192 670)
1000/00/2/27/5125	RENTALS - POWERBOAT & CLUBHOUSE	(6 426)
1000/00/2/27/5129	RENTALS - SUNDRIES	(11 037)
1000/00/2/27/5130	RENTALS - TROLLEYS : GENERAL	(51 720)
1000/00/2/27/5133	RENTALS - HOSTELS	(6 275)
	SUB-TOTAL RENT FACILITIES & EQUIP	(11 607 728)
	LICENSES AND PERMITS	
1000/00/2/28/0900	DRIVERS LICENSES - PRODUBA	(2 005 425)
1000/00/2/28/1500	FLAMMABLE LIQUID LICENSES	(164 250)
1000/00/2/28/2100	HAWKERS ASSOCIATION	(42 040)
1000/00/2/28/4500	PORTERS PERMITS	(3 158)
1000/00/2/28/5700	TRADE LICENSES	(27 947)
	SUB-TOTAL LICENSES AND PERMITS	(2 242 820)
	AGENCY SERVICES	
1000/00/2/29/1500	FEES - PROV : MONIES REFUNDABLE	(22 310 948)
	SUB-TOTAL AGENCY SERVICES	(22 310 948)
	PROFIT ON THE SALE OF ASSETS	
	SUB-TOTAL PROFIT ON THE SALE OF ASSETS	
	OTHER INCOME	
1000/00/2/31/0302	BUILDING LINE RELAXATION	(225 370)
1000/00/2/31/0600	COLLECTION COMMISSION	(113 213)
1000/00/2/31/0601	COMMISSIONS - MARKET	(2 209 242)
1000/00/2/31/0901	DIVIDENDS ON SHARES - SANLAM&OLD MUTUAL	(134 477)
1000/00/2/31/1500	FEES - HANDLING - DEFULTERS	(29 759)
1000/00/2/31/1501	FEES - INFORMATION	(333 495)
1000/00/2/31/1502	FEES - LIBRARY BOOKS	(7 628)
1000/00/2/31/1503	FEES - PARKING	(1 116)
1000/00/2/31/1505	FINES	(2 023)
1000/00/2/31/1507	FINES - TAMPERING PRE-PAID	(792 960)
1000/00/2/31/2000	FINES - BUILDING CONTROL	(1 391 952)
1000/00/2/31/4500	PHOTOCOPY SALES & FAXES	(49 266)
1000/00/2/31/5101	RECOVERY - LOST BOOKS	(91)
1000/00/2/31/5350	SALE - STANDS	(6 558 660)
1000/00/2/31/5404	SALES - STORES:EMPTY DRUMS	(489)
1000/00/2/31/5405	SALES - PHOTOCOPIES	(22 333)
1000/00/2/31/5406	SALES - PLAN REPRODUCTION	(679)
1000/00/2/31/5407	SALES - USED OIL	(1 116)
1000/00/2/31/5408	SALES - VALUATION ROLL & ADDRESS LISTS	(245)
1000/00/2/31/5409	SETA CLAIMS	(1 081 034)
1000/00/2/31/5410	STATISTICAL INFORMATION	(2 379)

1000/00/2/31/5412	SUNDRY INCOME	(311 672)
1000/00/2/31/5413	SURPLUS CASH	(55 170)
1000/00/2/31/5700	TELEPHONE COST RECOVERED	(3 896)
1000/00/2/31/5701	TENDER DOCUMENTS SOLD	(225 512)
1000/00/2/31/6000	UNCLAIMED DEPOSITS	(3 649 425)
1000/00/2/31/6700	WAYLEAVE REVENUE ROADS	(17 916)
	SUB-TOTAL OTHER INCOME	(17 221 118)
	DONATION AND PUBLIC CONTRIBUTION	
1000/00/2/32/3000	NKANGALA DISTRICT MUNICIPALITY	(25 242 827)
	SUB-TOTAL: DONATION & PUBLIC CONTRIBUTIONS	(25 242 827)
	SUB-TOTAL OPERATING INC.GENERATED	(3 075 097 473)
	LESS : INCOME FOREGONE	
1000/00/2/36/3310	REBATE & EXEMPTION PROPERTY RATES POLICY	279 557 031
1000/00/2/36/3320	REBATE ASSESSMENT RATE PENSIONERS	5 193 211
	SUB-TOTAL INCOME FOREGONE	284 750 242
	TOTAL DIRECT OPERATING INC GENERATED	(2 790 347 231)
	INTERNAL TRANSFERS	
1000/00/2/40/0001	ASSESSMENT RATES DEPARTMENTAL	(1 330 938)
1000/00/2/40/1200	ELEC. SALES - DEPARTMENTAL	(41 503 099)
1000/00/2/40/5111	DEPARTMENTAL LEVIES - REFUSE	(684 096)
1000/00/2/40/5400	SEWERAGE SALES - DEPARTMENTAL - OGIES	(151 705)
1000/00/2/40/6600	WATER SALES - DEPARTMENTAL	(1 504 808)
	SUB-TOTAL INTERNAL TRANSFERS	(45 174 646)
	TOTAL OPERATING INCOME	(2 835 521 877)
	INCOME STATEMENT	
	OPERATING SURPLUS / (DEFICIT)	
1000/00/3/01/0001	TOTAL EXPENDITURE	2 697 888 659
1000/00/3/01/0002	TOTAL OPERATING INCOME	(2 835 521 877)
	TOTAL OPERATING SURPLUS / (DEFICIT)	(137 633 218)